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# California Franchise Tax Board

*1988 annual report*

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

# ANNUAL REPORT

Including Statistics of Income Compiled from
1987 Returns of Individuals and Corporations

1988 CALENDAR YEAR

## MEMBERS OF THE BOARD

| | |
|---|---|
| Gray Davis, Chairman | *Controller* |
| Ernest J. Dronenberg, Jr. | *Chairman, Board of Equalization* |
| Jesse Huff | *Director of Finance* |
| | |
| Gerald H. Goldberg | *Executive Officer* |

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# Introduction

The Franchise Tax Board, created by the Legislature in 1929, administers the state's Personal Income Tax Law, the Bank and Corporation Tax Law, and the Homeowner and Renter Assistance Law.

During 1988, the three member board was chaired by Controller Gray Davis. The other Board members were Ernest J. Dronenburg Jr., Chairman of the Board of Equalization, and Jesse Huff, Director of the Department of Finance.

## California Conforms To Federal Tax Act

Returns filed for the 1987 tax year were the first returns impacted by the most significant tax reform changes to Personal Income Tax and Bank and **REFORM** Corporation Tax Law in California history. In response to the federal Tax Reform Act of 1986 (TRA86), two major legislative bills, Assembly Bill 53 and Senate Bill 572, placed primary importance of full conformity to federal taxable income, marking a decisive change in tax policy from selective conformity of recent years.

California adopted the majority of federal changes made by the Tax Reform Act of 1986 (TRA86). Under the conformed Personal Income Tax Law (PITL), state tax returns were modified to begin with federal adjusted gross income. Many taxpayers had relatively few tax return changes to make, and upon completing their state 540 return, attached a copy of federal form 1040. Many filers can use the short form 540A requiring less time to complete. The remaining reporting differences will be facilitated by an adjustment schedule. California overall conformed to federal Internal Revenue Code (IRC) changes except in some minor provisions. Two major areas of non-conformity are nontaxation of unemployment compensation and social security payments.

Other areas of importance in conforming to the TRA86 include the following:

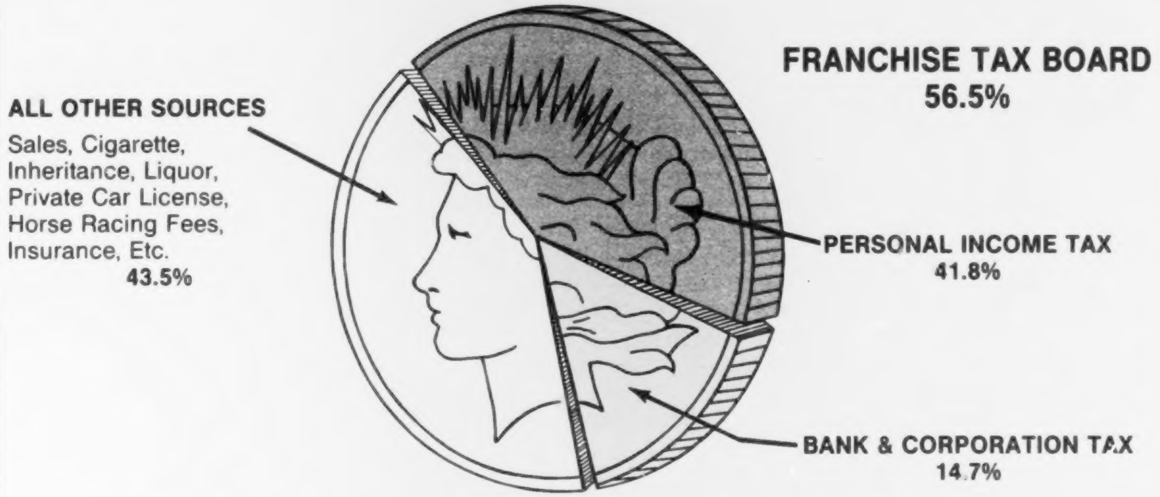
**Passive Activity Losses and Credits (PAL)**
**Net Operating Loss Deduction (NOL)**
**Modified Accelerated Cost Recovery System (MACRS)**
**Capital Gains and Losses**

## Revenue for the General Fund

The programs administered by the department collected over $19 billion, representing about 56 percent of the General Fund revenue in calendar year 1988.

The Personal Income Tax program accounted for nearly 42 percent of the General Fund total and the Bank and Corporation Tax program accounted for almost 15 percent.

## General Fund Revenues



## CALENDAR YEAR 1988

***General Fund Calendar Year Collections***
***Cash Basis ****

| | 1987 | | 1988 | | Percent Change from Previous Year |
|---|---|---|---|---|---|
| | Amount (Millions) | % of Total | Amount (Millions) | % of Total | |
| Personal Income Tax | $14,596.9 | 43.5 | $14,379.9 | 41.8 | -1.5 |
| Bank and Corporation Taxes | 4,999.5 | 14.9 | 5,073.9 | 14.7 | 1.5 |
| Subtotals | $19,596.4 | 58.4 | $19,453.8 | 56.5 | -0.7 |
| Retail Sales and Use Taxes | $11,114.7 | 33.1 | $11,907.7 | 34.6 | 7.1 |
| Estate, Gift and Inheritance Taxes | 253.5 | 0.8 | 406.0 | 1.2 | 60.2 |
| Insurance Company Tax | 1,087.8 | 3.2 | 1,208.2 | 3.5 | 11.1 |
| Cigarette Tax | 176.6 | 0.5 | 174.1 | 0.5 | -1.4 |
| Alcoholic Beverage Excise Taxes | 130.2 | 0.4 | 131.5 | 0.4 | 1.0 |
| Horse Racing Fees | 105.1 | 0.3 | 109.8 | 0.3 | 4.5 |
| Other Revenues Plus Interest on Investments | 1,100.5 | 3.3 | 1,018.6 | 3.0 | -7.4 |
| Subtotals | $13,968.4 | 41.6 | $14,955.9 | 43.5 | 7.1 |
| GRAND TOTAL | $33,564.8 | 100.0 | $34,409.7 | 100.0 | 2.7 |

* Derived from monthly cashflow statement in State Budget.

# COMPONENTS OF THE PERSONAL INCOME TAX

INCOME FROM ALL SOURCES

MINUS

**EXEMPT INCOME**

Nontaxable Social Security and Railroad Retirement • Insurance Proceeds • Bequests and Gifts • Public Assistance
IRA and Keogh Interest Earnings • Interest on Government Obligations • Scholarships and Fellowships

EQUALS

**GROSS INCOME**

Salaries & Wages • Interest • Dividends • Taxable State and Local Income Tax Refunds • Alimony Received
Business Income or Loss • Capital Gain or Loss • Annuities and Retirement Plan Distributions • Rents & Royalties
Partnership Income or Loss • Estates and Trusts • Subchapter S Distributions • Unemployment Compensation
Taxable Social Security Benefits • Other Income

MINUS

**ADJUSTMENTS TO INCOME**

Reimbursed Employee Business Expense • IRA Contributions • Self Employed Health Insurance Deduction
Retirement Plan Distributions • Forfeited Interest • Alimony Paid

EQUALS

FEDERAL ADJUSTED GROSS INCOME

MINUS

**FEDERAL INCOME EXEMPT FROM STATE TAX**

State Income Tax Refunds • Unemployment Compensation • Social Security Benefits • Nontaxable Interest Income
Railroad Retirement and Sick Pay • California Lottery Winnings • IRA Distributions • Net Operating Loss Carryovers
Depreciation and Amortization Adjustments • Capital Gains/Losses Adjustments

PLUS

**STATE INCOME EXEMPT FROM STATE TAX**

Interest on State and Municipal Bonds from Other States • Depreciation and Amortization Adjustments
Capital Gains/Losses Adjustments

EQUALS

CALIFORNIA ADJUSTED GROSS INCOME

MINUS

**DEDUCTIONS**

**California Standard Deduction or Federal Itemized Deductions**

Medical Expenses • Taxes Paid • Interest Paid • Contributions • Casualty and Theft Losses • Moving Expenses
Employee Business Expenses • Miscellaneous Deductions

**Minus**

State, Local and Foreign Income Taxes Paid • Differences in: Contribution Carryover, Casualty Loss Carryover,
Nontaxable Income Expenses, Employee Business Expense and Investment Interest Expense

EQUALS

CALIFORNIA TAXABLE INCOME

TAX BEFORE CREDITS

MINUS

**TAX CREDITS**

Personal • Dependent • Blind • Senior • Child and Dependent Care • Military Income • Elderly or Permanently Disabled
Jobs • Pollution Abatement Equipment • Vehicle Conversion to Alcohol Fuel • Enterprise Zone Employee
Joint Custody Head of Household • Ridesharing • Low Income Housing • Enterprise Zone Hiring and Sales
Program Area Hiring and Sales • Water Conservation • Solar Pump • Solar Energy • Commercial Solar Energy
Energy Conservation • Research • Political Contribution • Orphan Drug • Residential Rental and Farm Sales
Taxes Paid to Other States • Limited Income • Dependent Parent • Employer Child Care Program
Employer Child Care Contribution • Recycling Equipment • Agricultural Products • Prior Year Alternative Minimum Tax

PLUS

**OTHER TAXES**

Alternative Minimum Tax • Tax on Early Use of IRA, Keogh or Annuity Contract
Tax on Accumulation Distribution of Trusts

EQUALS

**TOTAL TAX LIABILITY**

# Personal Income Tax

The 12.6 million California personal income tax returns filed in 1988 represented an increase of 3.3 percent, or 409,000 returns over the number filed in 1987. This volume consisted of nearly 5.6 million single filers, over 5.5 million joint filers, almost 1.4 million head of household filers and nearly .2 million separate and surviving spouse returns. Of the 12.6 million returns, 4.9 million were filed on form 540A, 7.3 million filed on form 540 and nearly 500,000 filed form 540NR (part-year or nonresident). The amount of self-assessed taxes increased by 2.3 percent to $12.9 billion. Statewide median income for all filers climbed to $19,900 in 1987, a 4.3 percent increase from the previous year. For taxpayers filing jointly, the statewide median income rose from $33,463 in 1986 to $34,795 in 1987, a 4.0 percent increase.

Over the past 17 years, the Bay Area counties of Marin, Santa Clara, San Mateo and Contra Costa have consistently reported the highest median incomes. Marin county had the highest median income for joint returns, reporting $50,508, while Imperial county had the lowest, $17,898. The highest median county income for all filers was Contra Costa at $26,117.

## Data Sources

The county data presented in Appendix Tables 6 and 7 and the table in this section illustrating voluntary contributions were derived from the Department's return master file which includes data from all 1987 taxable year returns. General fund calendar year collections are derived from official accounting records of the Department of Finance.

All other tables in this section and in the Personal Income Tax Appendix were generated from data gathered from a stratified random sample of personal income tax returns filed during the 1988 filing season.

Sample selection was based on a combination of criteria including the amount of Adjusted Gross Income (AGI), type of return form used, taxable and nontaxable status, and overpayment/balance due status. Data was collected from 88,729 returns for the 1988 sample.

## Indexing

Beginning with the 1978 taxable year, the Legislature provided for adjustment of the tax brackets, standard deductions (from 1984-1986 referred to as "zero bracket amount"), and personal exemption credit amounts to reduce the escalating effect of inflation on tax liabilities (bracket creep). Initially, the tax brackets were adjusted by the percentage change in the California Consumer Price Index in excess of three percent. Beginning in 1980, the three percent threshold was removed.

For the 1987 taxable year, the inflation factor would have been 3.6 percent. However, AB 53 reorganized the graduated rate structure, and set new standard deduction, personal and dependent exemption credit amounts. Adjustments for inflation had raised the personal credits for single filers from $25 in 1977, to $43 in 1986. Starting in income year 1987 a new personal exemption credit amount was adopted under California legislation AB 53. It provided for a flat $51 credit for each exemption claimed, or $102 per joint return rising to $52 or $104 joint, for income year 1988 and indexing thereafter. The increase in the maximum tax rate threshold for joint filers from $33,000 in 1977 to $57,590 in 1986, up 75 percent, was also due to the effects of adjustments for inflation. Due to a reduction from 11% to 9.3% in the maximum tax rate adopted under AB 53, the maximum tax rate threshold dropped to $47,900 in 1987.

## Adjusted Gross Income

Total Adjusted Gross Income (AGI) reported for the 1987 income year was $382.3 billion. Major sources of income included wages and salaries, interest, dividends, capital gains, pensions and annuities, business income, farm income, partnership and S corporation income, estates and trusts, rents and royalties and alimony received.

Adjustments to this income were for employee business expenses, alimony paid, forfeited interest penalty, payments to tax deferred retirement accounts, and self-employed health plan payments.

Beginning with 1984, the California tax liability for part-year and nonresidents was changed to a basis of Total AGI rather than California AGI. Because of this, the AGI values shown in the statistical appendices for 1984 through 1987 are not strictly comparable to the values shown in previous years.

In tax year 1987, California nonresident returns (540NR) accounted for nearly 470,000 filings, reporting almost $27 billion in adjusted gross income. Total tax assessed from 540NR filers was $712 million.

The total AGI reported for the 1987 income year was $370.8 billion, a 12.6 percent increase over the comparable amount for 1986.

## *Personal Income Tax*
## *Sources of Reported Adjusted Gross Income*
## *1986 and 1987 Taxable Year*

| | | 1987 TAXABLE YEAR | | |
|---|---|---|---|---|
| | 1986 Income Year Amount (Millions) | Amount (Millions) | % of Total Income | Percent Change 1986-1987 |
| CALIFORNIA SOURCE INCOME: | | | | |
| Salary and Wages | $253,944.9 | $283,698.8 | 75.7 | 11.7 |
| Dividends | 9,684.7 | 10,451.3 | 2.8 | 7.9 |
| Interest | 21,295.0 | 34,337.4 | 9.2 | 61.2 |
| Annuities and Pensions | 13,872.2 | 16,948.7 | 4.5 | 22.2 |
| NET SALE OF CAPITAL ASSETS | 24,838.7 | 34,701.3 | 9.3 | 39.7 |
| Rents and Royalities | −1,712.3 | −1,627.7 | −0.4 | 4.9 |
| NET BUSINESS GAINS | 12,826.7 | 16,900.6 | 4.5 | 31.8 |
| Farm Income | −673.7 | −2,105.9 | −0.6 | −212.6 |
| Net Partnership and Sub S Gains | −946.4 | −6,668.5 | −1.8 | −604.6 |
| OTHER INCOME | 2,828.3 | −11,748.7 | −3.1 | −515.4 |
| TOTAL CALIFORNIA SOURCE INCOME | $335,958.1 | $374,887.3 | 100.0 | 11.6 |
| TOTAL ADJUSTMENTS TO INCOME: | | | | |
| Employee Business Expense | $ 2,643.1 | $ 489.2 | | −81.5 |
| Military Exclusion | 162.0 | n.a. | | — |
| Moving Expenses | 569.3 | n.a. | | — |
| IRA Adjustments | | | | |
| Taxpayer | 859.7 | 1127.6 | | 31.2 |
| Spouse | 397.3 | 396.4 | | −0.2 |
| Self Employed Health Insurance | n.a. | 70.3 | | — |
| Keogh/SEP Payments | 1,454.5 | 1047.6 | | −28.0 |
| Forfeited Interest Penalty Payments | 28.3 | 27.8 | | −1.8 |
| Alimony Paid | 568.2 | 884.8 | | 55.7 |
| TOTAL ADJUSTMENTS TO INCOME | $ 6,682.4 | $ 4,043.7 | | −39.5 |
| TOTAL CALIFORNIA SOURCE AGI | $329,275.7 | $370,843.6 | | 12.6 |
| Additional AGI Reported on Nonresident Return | $ 11,088.1 | $ 11,485.0 | | 3.6 |
| TOTAL AGI REPORTED | $340,363.8 | $382,328.6 | | 12.3 |

***Personal Income Tax***
***Returns by Income Class***
***1986 and 1987 Taxable Years***

| Adjusted Gross Income Class | 1986 Taxable Year Returns | 1987 Taxable Year Returns | Percent Change 1986–1987 |
|---|---|---|---|
| Less than $5,000 | 2,007,400 | 1,965,184 | -2.1 |
| 5,000 to 10,000 | 1,844,528 | 1,643,771 | -10.9 |
| 10,000 to 15,000 | 1,517,030 | 1,447,508 | -4.6 |
| 15,000 to 20,000 | 1,195,631 | 1,302,434 | 8.9 |
| 20,000 to 25,000 | 1,013,345 | 1,069,337 | 5.5 |
| 25,000 to 30,000 | 904,882 | 921,237 | 1.8 |
| 30,000 to 40,000 | 1,374,600 | 1,471,130 | 7.0 |
| 40,000 to 50,000 | 866,050 | 954,726 | 10.2 |
| 50,000 and over | 1,517,706 | 1,874,523 | 23.5 |
| TOTALS | 12,241,172 | 12,649,850 | 3.3 |

## Deductions

The total dollar amount of deductions taken by California tax filers for the 1987 tax year was $62.9 billion. This figure represents a 4.3 percent increase from the previous year.

The standard deduction amount for 1987 was $1,880 for a single filer or a married person filing separately. Joint, head of household, and surviving spouse with dependent children filers were allowed a $3,760 standard deduction amount.

Before 1987, deductions from adjusted gross income were provided to exclude certain expenses from taxable income. Some expenses impaired the taxpayer's ability to pay taxes, such as large medical costs and casualty losses. Other deductions were used as incentives, such as the promotion of charitable contributions. Under the Tax Reform Act of 1986, some deductions were limited or eliminated. The medical expenses threshold was raised from the old 5 percent to 7.5 percent of AGI (Adjusted Gross Income). Interest expenses (other than home mortgage) were limited to 65 percent of actual. Miscellaneous deductions were subject to a 2 percent threshold of AGI before they were deductible. Non-itemizers, those claiming the standard deduction, were no longer allowed to deduct charitable contributions. Sales taxes paid were no longer deductible and the taxpayer had to itemize deductions to claim moving expenses.

Roughly 37 percent of the returns filed for the 1987 taxable year (4.7 million returns) itemized deductions. This represents a 5.7 percent decrease in the number of returns claiming itemized deductions compared to the previous year. This decline was due to the increase in standard deduction amounts and the limitation of many itemized deductions included in the state/federal conformity measure.

***Personal Income Tax***
***Itemized Deductions by Type***
***1987 Taxable Year***

| Type of Deduction | Number of Returns | Amount Deducted (Millions) | Average Amount | Percent of Total Amount |
|---|---|---|---|---|
| MEDICAL DEDUCTIONS | 845,594 | $ 2,674.5 | $ 3,163 | 4.3 |
| Real Estate Taxes | 4,132,102 | 4,979.8 | $ 1,205 | 7.9 |
| Auto License Tax* | 4,321,892 | 1,546.0 | $ 358 | 2.5 |
| State & Local Income Tax** | 4,887,120 | 17,034.0 | $ 3,485 | 27.1 |
| DEDUCTIBLE TAXES SUBTOTAL | 5,146,016 | $23,559.8 | $ 4,578 | 37.4 |
| Cash | 4,565,159 | $ 6,468.8 | $ 1,417 | 10.3 |
| Non-cash | 2,285,598 | 1,303.3 | $ 570 | 2.1 |
| Carryover From Prior Year | 45,473 | 584.4 | $12,852 | 0.9 |
| NET CONTRIBUTIONS | 4,690,832 | $ 8,356.5 | $ 1,781 | 13.3 |
| Mortgage Interest | 3,942,377 | 29,375.8 | $ 7,451 | 46.7 |
| Other | 4,414,595 | 9,820.6 | $ 2,225 | 15.6 |
| INTEREST SUBTOTAL | 4,874,592 | $39,196.4 | $ 8,041 | 62.3 |
| CASUALTY AND THEFT LOSS | 47,820 | $ 241.7 | $ 5,054 | 0.4 |
| MOVING EXPENSES | 210,036 | $ 852.6 | $ 4,059 | 1.4 |
| MISC. DEDUCTIONS | 1,684,461 | $ 5,063.6 | $ 3,006 | 8.0 |
| TOTALS | 4,665,359 | $62,911.1 | $13,485 | 100.0 |

* Includes Personal Property Taxes

** Includes taxes reported from form 1040 Schedule A — not included in state itemized totals.

## Taxable Income

California taxable income after deductions totaled just over $316 billion for the 1987 tax year. The amount of tax assessed, or base tax computed from this total taxable income was nearly $12.8 billion.

## Tax Credits

The total amount of tax credits taken by California tax return filers for the 1987 tax year was nearly $1.9 billion. This represents a 37.2 percent increase from the previous year.

The credits for personal and dependent exemptions, age 65 & over, dependent child care and taxes paid to other states amounted to $1.7 billion accounting for 92 percent of the total tax credits claimed.

In addition to the increase in personal, dependent, blind, and age 65 and over exemption credits provided by AB 53, many new credits were enacted for post-1986 tax years, including the Joint Custody Head of Household credit which replaced the California tax return filing status of the same name. Other new credits included low income housing, residential rental/farm sales gain, military income (changed from an adjustment pre-1987 tax years), political contribution (changed from an itemized deduction pre-1987 tax years), clinical testing (orphan drug) and research and development.

Several pre-1987 tax year credits were eliminated or allowed to expire. Income averaging and pollution control device credits were repealed, the energy conservation and ridesharing credits were not renewed, and the solar energy credit applied only to commercial installations. The child care credit was revised to be 30 percent of the allowable federal credit amount.

## Alternative Minimum Tax

California adopted the federal Alternative Minimum Tax (AMT) concept to replace Preference Tax for tax years 1987 and after with the following modifications:

1) California imposes a tax rate of 7%; the federal (AMT) tax rate is 21%.
2) California has special rules for the computation of the tax for nonresidents and part-year residents.
3) California does not exempt interest from state obligations such as private activity bonds as a preference item.

ATM is a tax in addition to income tax on individuals who benefit substantially from various forms of tax exempt income or deductions under the regular income tax rules. In 1987 there were 31,876 self assessed tax filers who computed $76.1 million in add on AMT. Tax Preference items subject to AMT include: (1) depletion: excess over adjusted basis of property; (2) incentive stock options: excess market price over option price; (3) pre-1987 Accelerated depreciation; (4) appreciated property charitable deduction: unrealized gain on donated capital gain property; and (5) intangible drilling costs.

### Passive Activity Losses and Credits (PAL)

California adopted the TRA provision that for post-1986 tax years individuals may generally not offset income, other than income from passive activities, with losses from passive activities. California also incorporated the federal provision applicable to post-1986 tax years, pertaining to the basis of credits used to offset taxes resulting from passive activity.

A passive activity is any activity in which the taxpayer does not materially participate. A taxpayer materially participates if involved on a regular, continuous, and substantial basis in the operations of the activity.

### Net Operating Loss (NOL)

California partially conforms to federal net operating loss deduction provisions for losses incurred in taxable years beginning after 1984 and before 1992. The following differences exist:

1) California's NOL carryforward may be applied only to post 1986 taxable years;
2) Only 50% of the NOL in any taxable year may be carried forward;
3) California NOL carrybacks are not allowed;
4) NOL from 1985 and 1986 may be carried over only to 1987, 1988 and 1989; and
5) Nonresident and part-year resident NOL's are limited to the sum of the portion of the NOL's attributable to California source income and deductions.

### Modified Accelerated Cost Recovery System (MACRS)

California adopted federal depreciation provisions, including the TRA86 amendments, applicable to assets placed in service after 1986. Assets placed in service before 1987 continue to be depreciated under pre-1987 California rules. Property placed in service in 1987 and after may be depreciated in accordance with the federal modified accelerated cost recovery system.

### Capital Gains And Losses

California law is the same as federal for tax years beginning on or after January 1, 1987, with the exceptions of a California credit and a federal rate limitation. In taxable years beginning on or after January 1, 1987, California conformed to federal law which treats all capital gains, including gains realized from pre-1987 installment sales as ordinary income. Under prior law, a percentage of gain was excluded from income depending on the duration of ownership. Capital loss carry over allowed was increased from $1,000 to $3,000. California also enacted a credit for gains from sale of rental residential or farm property.

## Total Tax Liability

The total amount of tax assessed for the 1987 income year was almost $12.9 billion on nearly 8.4 million taxable returns. This represents a 2.9 percent decrease in taxable returns and a 2.3 percent increase in tax assessed over 1986 income figures.

## Tax Payments And Prepayments

For the 1987 taxable year, the total amount of personal income tax liability paid through wage and salary withholding was $10.3 billion vs. $8.7 billion in 1986. This unusually large 18.8 percent increase over the 1986 taxable year was due, in part, to revisions of the federal withholding certificate (Form W-4) which allowed taxpayers fewer withholding allowances and, thus, increased state withholding. California's economic picture was also on the rise for 1987. California experienced less than the national average unemployment rate, saw more dual wage earner incomes, and had better personal economic growth than normal which helped contribute to increased withholding amounts. Withholding was reported on 9.6 million returns and accounted for 80.1 percent of self assessed tax collected.

Quarterly estimated (pre-paid) tax payments for 1987 amounted to $4.7 billion, reported on 1.4 million returns.

Final payments made at the time of filing amounted to $1.6 billion, a 31 percent decrease from 1986, on 2.2 million returns, a 16.7 percent drop over 1986.

Overpayments amounted to nearly $4.3 billion on 9.6 million returns, of which .5 million returns declared a credit to next year's taxes totalling $.6 billion.

## Voluntary Contributions

Enacted in 1982, the California Election Campaign Fund Act gave taxpayers the option of donating to qualified political parties by adding the desired amount to their tax liability when computing their refund or balance due. In 1983 this process was expanded to include the California Seniors Fund, Endangered Species Act, State Childrens Trust Fund, and the U.S. Olympic Committee. In 1987 the Vietnam Veterans Fund and the Alzheimers Disease Fund were added as additional new check offs.

For the 1987 taxable year, 712,945 contributions were made, totalling $3.5 million for the various funds, a 28.1 percent increase from 1986.

### *Personal Income Tax*
### *Voluntary Contributions Checkoffs*
### *1986 and 1987 Taxable Years**

| Contribution | 1987 TAXABLE YEAR Number of Contributors | 1987 TAXABLE YEAR Amount Contributed | 1987 TAXABLE YEAR Average Amount per Contribution | 1986 TAXABLE YEAR Number of Contributors | 1986 TAXABLE YEAR Amount Contributed | 1986 TAXABLE YEAR Average Amount per Contribution |
|---|---|---|---|---|---|---|
| California Election Campaign Fund | | | | | | |
| a. American Independent | 204 | $ 923 | $4.52 | 385 | $ 1,542 | $4.01 |
| b. Democratic | 18,387 | 105,948 | 5.76 | 26,811 | 119,316 | 4.45 |
| c. Libertarian | 268 | 2,760 | 10.30 | 402 | 2,921 | 7.27 |
| d. Peace & Freedom | 256 | 2,031 | 7.93 | 544 | 3,414 | 6.28 |
| e. Republican | 13,766 | 79,531 | 5.78 | 21,722 | 99,167 | 4.57 |
| f. No Party Specified | 9,460 | 41,959 | 4.44 | 11,291 | 37,968 | 3.36 |
| SUBTOTAL | 42,341 | $ 233,152 | $5.51 | 61,155 | $ 264,328 | $4.32 |
| California Seniors Fund | 107,481 | 436,668 | 4.06 | 101,320 | 481,852 | 4.76 |
| Endangered Species Fund | 146,713 | 869,160 | 5.92 | 149,902 | 922,066 | 6.15 |
| State Childrens Trust Fund | 145,896 | 792,578 | 5.43 | 143,670 | 830,669 | 5.78 |
| U.S. Olympic Committee | 79,074 | 312,126 | 3.95 | 60,050 | 229,757 | 3.83 |
| Vietnam Veterans Fund | 80,772 | 369,837 | 4.58 | 516,097 | $2,728,642 | $5.29 |
| Alzheimers Disease Fund | 110,668 | 482,546 | 4.36 | | | |
| TOTAL | 712,945 | $3,496,067 | $4.90 | | | |

*Figures do not include administrative cost adjustment.

## Refunds/Balance Due Returns

Refunds were issued to 9.3 million returns, an 8.6 percent increase over 1986. These refunds amounted to $3.7 billion, a 37.6 percent gain from 1986, averaging nearly $400 per return.

Transfers of over payments for the 1987 tax year to subsequent years amounted to $354 million on just over 375,000 returns.

The number of balance due returns for tax year 1987 was 2.2. million with payments of $1.6 billion. This was a 16.7 percent decrease in the number of returns and a 30.7 percent decrease in payments compared to 1986.

## High Income Tax Returns

The California Legislature requires the Franchise Tax Board to report each year on high income individuals who pay no California income tax. The report must address the relative importance of the various tax provisions permitting these persons to avoid taxation. Statistical data were taken from all returns with adjusted gross income of $200,000 or more and no tax liability for tax years prior to 1987. This data was then expanded for sample purposes. Due to data collection differences, adjusted gross income only was used for tax year 1987, thus previous years data are non-comparable.

As shown for the 1987 tax year, 266 tax returns exceeding $200,000 in income had no net tax liability.

The solar and energy conservation carryover credits were the largest items contributing to tax reductions for high income taxpayers.

### *Personal Income Tax*
### *High Income Returns With Expanded Income Over $200,000*
### *1977–1987 Taxable Years*

| Taxable Year | Total Returns | Nontaxed Returns | Percent of Total |
|---|---|---|---|
| 1977 | 9,914 | 2 | 0.0 |
| 1978 | 11,821 | 3 | 0.0 |
| 1979 | 20,476 | 3 | 0.0 |
| 1980 | 22,002 | 4 | 0.0 |
| 1981 | 24,560 | 20 | 0.1 |
| 1982 | 31,393 | 51 | 0.2 |
| 1983 | 39,100 | 84 | 0.2 |
| 1984 | 50,180 | 355 | 0.7 |
| 1985 | 63,886 | 146 | 0.2 |
| 1986 | 103,650 | 101 | 0.1 |
| 1987* | 81,644 | 266 | 0.3 |

*Adjusted Gross Income figures used, expanded not available.

### *Personal Income Tax*
### *Largest Deduction or Credit on Selected 1987 Returns*
### *With Adjusted Gross Income of $200,000 or More*

### *Non-Taxed Returns*

| Largest Item | Number of Returns | Percent of Total |
|---|---|---|
| Interest Deduction | 48 | 18.0 |
| Miscellaneous Deduction | 44 | 16.5 |
| Casualty Losses | 5 | 1.9 |
| Contribution Deduction | 32 | 12.0 |
| Medical Deduction | 2 | 0.8 |
| Deduction for Taxes | 1 | 0.4 |
| Other-State Tax Credit | 37 | 13.9 |
| Solar/Energy Conservation Credit | 78 | 29.3 |
| Incentive Tax Credits | 15 | 5.6 |
| Miscellaneous Credits | 4 | 1.5 |
| Total Returns | 266 | 100.0 |

# Bank and Corporation Tax

For the 1987 income year, slightly over 464,000 banks and corporations filed franchise tax returns and paid just over $4 billion in tax. This represented an 11 percent increase in tax over 1986.

Tables appearing in the text and the statistical appendix are based on a stratified sample of corporate returns filed. The sample includes all large corporations (corporations with state net income or loss greater than $5 million and corporations that paid $100,000 or more for combined personal property and business license taxes) and two percent of all other corporations. The sample for 1987 consisted of 1,333 large corporations and 8,765 other corporations. The tables here and in the appendix provide summary statistics for all corporations including apportioning corporations.

In response to the Federal Tax Reform Act of 1986, California enacted Senate Bill 572 in October, 1987. This measure provided partial conformity to federal laws in areas where differences remained. Major areas of conformity were: electing small business corporations (Sub S), net operating loss carry forward, and the reduction of Bank and Corporation tax rates. The bill also provided for the gradual increase of the corporate minimum tax from $200 to $800 over a four year period beginning with the 1987 income year and the replacement of preference tax with alternative minimum tax for income years beginning on or after January 1, 1988.

## Taxation of Corporations

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax. Other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay income tax at the same rate. California legislation (SB 572) passed in 1987 dropped the corporate tax rate to 9.3 percent, a 0.3 percent decrease from 1986. Banks and financial corporations doing business in California are also subject to the 9.3 percent tax rate as well as an additional in-lieu rate of 1.344 percent.

## Returns Filed

Of the 464,186 returns filed for 1987, less than 1.0 percent had state net income exceeding $1 million. These corporations accounted for 77.0 percent of the total taxes paid, however. Corporations with less than $25,000 in state net income comprised 81.3 percent of all returns filed, yet accounted for only 4.1 percent of total taxes paid. Corporations with negative income accounted for 35.5 percent of the total returns, reporting $15.9 billion in losses.

Industry comparisons of corporations reporting net income during 1987 show service industries accounted for 43.9 percent of net income returns filed. Trade industries accounted for 19.5 percent, and finance, insurance and real estate industries accounted for 12.7 percent. The remaining industries combined for 23.9 percent of net income returns.

## Sub Chapter S Corporations

Small corporations consisting of less than 35 shareholders may elect Federal S Corporation status. The benefits of such an election are the limited liability of a corporation and the tax advantages of a partnership. Taxes are not paid by the corporation but are "passed through" to the individual shareholders. Under California law, however, a business electing S Corporation status must pay the greater of a reduced corporate tax of 2.5 percent of net income or $300, even though the income or loss and other tax characteristics are passed through to the shareholders.

Beginning January 1, 1987, S corporations previously taxable as general corporations, were entitled to elect California S Corporation status provided three requirements were met:

1) Corporation had a valid federal S corporation election.
2) Provisions were established for collection of taxes due from nonresident shareholders.
3) Non-participation in a combined report unless ownership of all members was identical.

## Net Operating Loss (NOL)

California conformed to Federal laws concerning net operating losses with a few exceptions. Only 50 percent of losses incurred may be carried forward. There is no carryback allowed to prior years and losses from income years 1985 and 1986 may only be carried forward through 1989. Losses incurred in income years beginning on or after January 1, 1987 can be carried forward for 15 years, including losses by commercial banks which are currently restricted to 5 years under federal law.

## Accounting Periods

Banks and corporations are allowed to report on either a calendar year or fiscal year basis. Tax returns must be filed no later than two and a half months after the accounting period ends. Extensions may be granted, extending the filing deadline up to 7 months. For the 1987 income year, 31.7 percent of all corporations reporting state net income filed returns with an accounting period ending December 31, 1987. 13.7 percent filed with a June 30, 1987 period ending date.

## Exempt Corporations

Certain incorporated organizations are exempt from the corporate tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law. They include fraternal societies, churches, charitable and educational organizations, civic leagues, social clubs and others. In 1988, a total of 88,775 corporations with exempt status filed returns.

## Income and Deductions

Corporations reported $1.74 trillion in gross income for 1987. This amount is a combination of gross receipts ($3.74 trillion) less cost of goods sold ($2.54 trillion), plus other income. Other income totaled $544.9 billion and consisted of dividends, interest, rents, royalties, capital gains and a variety of other sources.

***Bank and Corporation Taxes***
***Sources of Gross Income***
***1986 and 1987 Income Years***

| | 1986 INCOME YEAR | | 1987 INCOME YEAR | | Percent Of Change In Amount |
|---|---|---|---|---|---|
| | Returns | Amount (000) | Returns | Amount (000) | |
| Gross Receipts | 312,314 | $3,351,861,197 | 346,755 | $3,736,989,034 | 11.5 |
| Less: Cost of Goods Sold | 186,514 | 2,266,771,906 | 189,099 | 2,538,163,723 | 12.0 |
| Gross Profit | 312,575 | $1,085,089,291 | 346,953 | $1,198,825,311 | 10.5 |
| Dividends | 24,049 | $94,604,805 | 27,043 | $84,307,820 | -10.9 |
| Interest | 214,764 | 145,453,916 | 235,987 | 216,057,935 | 48.5 |
| Other Income | 181,546 | 215,738,223 | 254,071 | 223,072,718 | 3.4 |
| Capital Gains | n.a. | n.a. | 31,015 | 21,476,693 | n.a. |
| Total Gross Income | 353,970 | $1,540,886,237 | 398,182 | $1,743,740,477 | 13.2 |

Total deductible expenses were over $1.5 trillion in 1987. The largest single category of expenses was for salaries and wages, followed by interest expenses. The large "other deductions" category included administrative and sales expenses, bonuses and commissions, freight and delivery expenses, sales discounts, travel and entertainment expenses, unrealized profit on current year installment sales, and some losses resulting from theft, fire, storm, etc. Deductions for pensions and profit sharing plans amounted to over $22.3 billion, while employee benefits plans accounted for slightly more than $42.2 billion.

### *Bank and Corporation Taxes*
### *Deductions by Type*
### *1987 Income Year*

| | Number* | Amount (000) |
|---|---|---|
| Compensation of Officers | 250,342 | $ 49,197,282 |
| Salary and Wages | 226,598 | 315,783,451 |
| Bad Debts | 77,586 | 20,859,937 |
| Interest | 237,006 | 270,823,846 |
| Contributions | 82,829 | 2,954,583 |
| Pensions and Profit Sharing Plans | 90,485 | 22,301,576 |
| Employee Benefits Plans | 93,815 | 42,262,836 |
| Other Deductions | 392,162 | 810,209,138 |
| Total Deductions | 408,463 | $1,534,392,649 |

*Number of individual incidents

Total state net income (total of net income less net loss reported) was $29.7 billion. NOL carryovers reduced net income by $4.0 billion, resulting in net taxable income of $25.7 billion. Total tax assessed was $4.1 billion.

### *Bank and Corporation Taxes*
### *Net Income, Adjustments and Taxes*
### *1987 Income Year*

| | | Amount (000) |
|---|---|---|
| Gross Income | | $1,743,740,477 |
| Deductions | – | 1,534,392,649 |
| Net Income (Before State Adjustments) | | $209,347,828 |
| State Adjustments | | |
| Additions | + | $79,178,054 |
| Deductions | – | 82,259,115 |
| Net Income (After State Adjustments) | | $206,266,767 |
| State Net Income | | |
| Nonallocating | | $6,146,497 |
| Allocating | | 23,572,396 |
| Total State Net Income | | $29,718,893 |
| State Tax | | $4,104,084 |
| Additional Tax for Preference Income | + | 7,470 |
| Tax Credits | – | 53,661 |
| Net State Tax | | $4,057,893 |

Corporations report income sources and deductions on the basis of federal law. However, certain adjustments must be made to reflect differences between the federal and state tax laws. Typical state adjustments for federal law differences include the disallowance of the federal deduction for taxes on or measured by profits, the inclusion of interest received on government obligations, and the exclusion of intercompany dividend payments as income for unitary companies.

## Apportionment of Income

Corporations engaged in a unitary business within and without the state are required to complete Schedule R, Schedule of Apportionment and Allocation of Income. "Nonbusiness" income attributable to transactions not normally considered an integral part of the regular business operation is generally allocated entirely to the state of commercial domicile or situs. The sum of the items of nonbusiness income completely allocable to California, plus the amount of business income attributable to California by the apportionment formula, constitute the amount of a corporation's entire net income subject to tax. For 1987, there were 23,612 corporations with apportioned multistate or multinational activity that resulted in $23.6 billion in state net income, 79.5 percent of all net income reported.

The three factor apportionment formula (sales, payroll and property) is applied to the total business income to determine the portion taxable in California. For each factor the ratio of the amount within and without the state is calculated. The average of the three constitutes the apportionment factor.

California property valuation totaled $719 billion for all apportioning corporations, representing 13.0 percent of their worldwide property. California salary and wages amounted to $106 billion, 12.4 percent of worldwide total, while sales for California amounted to $630 billion, 9.5% of the total. The net effect of the three factors for corporations was an average apportionment of 11.6 percent of worldwide unitary income to California.

### *Bank and Corporation Taxes*
### *Apportionment of State Net Income*
### *1987 Income Year*

| | Number | Amount (000) |
|---|---|---|
| NET INCOME (After State Adjustments) | 26,653 | $200,130,348 |
| NONBUSINESS INCOME (OR LOSS) | | |
| Dividends | 1,734 | $ 8,758,127 |
| Interest | 4,899 | 3,152,282 |
| Property Rental Income (or Loss) | 1,373 | 164,018 |
| Royalties | 567 | 569,768 |
| Gain (or Loss) From Sale of Assets | 1,373 | 3,230,497 |
| Partnership Income (or Loss) | 959 | 41,056 |
| Miscellaneous Income (or Loss) | 1,072 | 3,357,550 |
| TOTAL NONBUSINESS INCOME (OR LOSS) | 7,375 | $ 19,273,298 |
| BALANCE OF NET INCOME | 26,529 | $180,857,050 |
| PLUS INTEREST OFFSET | 4,360 | 5,569,287 |
| TOTAL BUSINESS INCOME | 26,529 | $186,426,337 |
| APPORTIONED BUSINESS ATTRIBUTABLE TO CALIFORNIA | 23,240 | $ 23,197,258 |
| NONBUSINESS INCOME (OR LOSS) WHOLLY ATTRIBUTABLE TO CALIFORNIA | | |
| Dividends | 438 | $ 158,497 |
| Interest | 1,231 | 114,664 |
| Property Rental Income (or Loss) | 75 | 1,047 |
| Royalties | 60 | 1,868 |
| Gain (or Loss) From Sale of Assets | 239 | 36,042 |
| Partnership Income (or Loss) | 541 | 21,501 |
| Miscellaneous Income (or Loss) | 262 | 84,666 |
| TOTAL * | 23,553 | $ 23,614,699 |
| MINUS INTEREST OFFSET | 911 | 88,028 |
| BALANCE OF NET INCOME | 23,552 | $ 23,526,671 |
| CONTRIBUTION ADJUSTMENT | 3,839 | 45,733 |
| TOTAL STATE NET INCOME (After Apportionment) | 23,612 | $ 23,572,404 |

* Includes apportioned business attributable to California

### *Bank and Corporation Taxes*
### *Apportionment Formula*
### *1987 Income Year*

| | Number | Amount (000) | |
|---|---|---|---|
| Total Property Values | | | |
| Within and Without the State | 23,980 | $5,531,657,361 | |
| Within the State | 20,228 | $718,922,003 | |
| Statewide Average | | | 13.00% |
| Total Wages and Salaries | | | |
| Within and Without the State | 23,317 | $857,301,204 | |
| Within the State | 19,608 | $105,999,470 | |
| Statewide Average | | | 12.36% |
| Total Sales | | | |
| Within and Without the State | 24,326 | $6,618,319,930 | |
| Within the State | 22,040 | $630,438,545 | |
| Statewide Average | | | 9.53% |
| OVERALL AVERAGE | | | 11.63% |

## Unitary Method

The phrase "income attributable to California" refers to those situations in which a corporation does business both within and outside the state and the operations outside are closely integrated or "unitary" with the business activity within the state. This connection can take several forms which convey a high degree of interdependence between operations, such as centralizing decision making, purchasing, selling, accounting, and financing. In such cases, California's share of worldwide operations is determined by an apportionment formula which is the arithmetic average of the ratios of California sales to total unitary sales, California payrolls to total unitary payroll, and California property value to total unitary property value.

## Tax Rates

The tax rate is applied against net income earned in or attributable to California. All corporations that were subject to the franchise tax paid a minimum tax of $200 for income years beginning before January 1, 1987. For income years beginning on or after January 1, 1987, corporations that were subject to the franchise tax but reporting net income of less than $3,227 paid a minimum tax of $300. Corporations subject to the income tax are not required to pay the minimum tax nor are they subject to tax on interest from obligations of the United States, the State of California, or its political subdivisions.

Banks and financial corporations paid an additional in-lieu tax of 1.344 percent of income, in addition to the standard rate of 9.3 percent resulting in a combined rate of 10.644, to adjust for exemptions from certain local levies allowed.

Fiscal filers must determine their tax liability by computing the tax for the number of months in 1986 at the old rate (9.6 percent) and all months in 1987 at the new tax rate (9.3 percent). The new rate was phased in at a 0.025 percent decrease per month. General corporations with an accounting period ending of December 1986 pay the old rate of 9.6 percent. A corporation with an income year ending January 1987 would pay a rate of 9.575 percent, continuing to drop 0.025 percent per month until December 1987, when the rate equals 9.3 percent.

## Tax on Preference Income

For the 1987 income year, preference tax was reported on 673 corporation returns, for a total tax of $7.0 million.

Preference income consists of business deductions in excess of specified amounts. For 1987, the Bank and Corporation Tax Law provided for a preference tax of 2.5 percent on the following items of income:

- Accelerated depreciation of real property, to the extent it exceeds depreciation allowable for the year under the straight-line method.
- Excess deductions for additions to reserves for bad debt in excess of loss experience.
- Percentage depletion in excess of the adjusted cost (before depletion) of the resource producing property at the end of the year.

Before application of the 2.5 percent tax rate, preference income is reduced by a $30,000 exclusion and any net loss incurred for the year. The exclusion is allowed for each member of an affiliated group of controlled corporations if they are actively doing business in the state.

## Estimated Tax

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. Corporations file declarations of estimated tax and pay the estimated tax in quarterly installments during the income year. The first quarterly installment must amount to at least the minimum franchise tax of $300 for tax year 1987.

Just over $3.6 billion was paid in estimated tax during 1987. This represents 89.7 percent of the total corporation tax paid.

## Balance Due/Refunds

198,605 corporations made final payments of $368 million at the time of filing their returns. This represents 9.1 percent of the total state tax paid.

For taxable year 1987, $1.2 billion was refunded to 137,691 corporate taxpayers. This represents a 60.4 percent increase over the amount refunded in 1986. This large increase in refunds reflects the decrease in the general corporate tax rate as well as the much lower tax rate for S corporations.

# Homeowner and Renter Assistance

California has provided relief to senior citizens in the form of property tax assistance since 1968. Legislation effective for the 1972 program reduced the requirement from the original age minimum of 65 years to 62 years. The program was extended to renters in 1977 and was based on a property tax equivalent amount presumed to be paid by renters. Beginning in 1979 eligibility for totally disabled homeowners and renters, irrespective of age, was added to the program.

Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters the previous fiscal year. For renters, a $250 property tax is assumed. To be eligible for assitance, the claimant's household income from all sources for the prior calendar year cannot exceed a maximum income amount of $12,000.

Relief for both homeowners and renters is based on applying a certain percentage to the property tax amount. This percentage varies inversely with the applicants' income levels, ranging from 4 percent to 96 percent.

The income measurement used is household income which corresponds to adjusted gross income for tax purposes but is increased for such nontaxable sources as social security, cash public assistance, pensions and annuities (not otherwise taxable), unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of $300, and worker's compensation.

## HRA Program Summary

The filing period for assistance is from May 15 through August 31. However, the Franchise Tax Board may accept claims through June 30 of the year following that for which assistance is claimed.

During 1988, nearly 223,000 qualified homeowners and renters received $21.1 million in residential property tax assistance under the Homeowner and Renter Assistance Program. This represented a 16.3 percent decrease in assistance from the previous claim year. The average assistance payment for 1988 was $94, versus $103 for 1987. Likely causes of the decrease in benefits include growth in personal income and reduced property tax levies mandated by Proposition 13. The continuing decline in benefit amounts and overall program participation occurred in large part because the household income ceiling limit established for relief purposes has not been adjusted for annual inflation of personal income. Starting in calendar year 1989, the income ceiling limit will be raised to $13,200 and the relief rate brackets will be adjusted in favor of claimants.

Renters made up the majority of the program participants filing 80.1 percent of all claims. Renters received distributions of $17.3 million through the assistance program representing 82.4 percent of the total amount paid. Average assistance for renter claimants was $97 compared to $84 for homeowners. The larger average assistance amount for renters reflected generally lower income levels in this group. The average household income of renters was $6,924 compared to $7,433 for homeowners.

Claimants in the $6,000-$8,000 income class received 69.0 percent of assistance. Social security income accounted for 47.6 percent of all renters' household income reported. Public assistance accounted for 43.0 percent, interest & dividends accounted for 2.8 percent and pensions and annuities accounted for 4.5 percent. The remaining 2.1 percent of total renters' household income consisted of net rental income, net business income and other miscellaneous income.

***Homeowner – Renter Assistance***
***1988 Claims***

| | Number of Claimants | Total Household Income (Thousands) | Average Household Income | Total Assistance Paid (Thousands) | Average Assistance | Total Property Taxes (Thousands) | Average Property Taxes |
|---|---|---|---|---|---|---|---|
| **Homeowners** | | | | | | | |
| Senior Citizens | 41,365 | $ 308,324 | $7,454 | $ 3,423 | $ 83 | $12,509 | $302 |
| Disabled | 3,049 | 21,784 | $7,145 | 291 | $ 95 | 1,064 | $349 |
| Subtotal | 44,414 | $ 330,108 | $7,433 | $ 3,714 | $ 84 | $13,573 | $326 |
| **Renters** | | | | | | | |
| Senior Citizens | 121,091 | $ 845,082 | $6,979 | $11,710 | $ 97 | $30,272 | $250* |
| Disabled | 57,326 | 390,199 | $6,807 | 5,631 | $ 98 | 14,332 | $250* |
| Subtotal | 178,417 | $1,235,281 | $6,924 | $17,341 | $ 97 | $44,604 | $250* |
| GRAND TOTAL | 222,831 | $1,565,389 | $7,025 | $21,055 | $ 94 | $58,177 | $261 |

* $250 Renter Statutory Property Tax Equivalent

# Legislation and Litigation

## Personal Income Tax and Bank and Corporation Tax Law Changes

*Combined Reporting Regulations*
AB 131(Chapter 258)
Amends the section that specifically authorizes the Franchise Tax Board to adopt regulations with respect to the proper accounting methods to be employed by taxpayers whose income derived from or attributable to California sources is required to be determined by means of a combined report.

Provides, specifically, that the regulations will not determine or prescribe the inclusion or exclusion of entities whose income and apportionment factors are to be included in either the worldwide or the water's-edge combined report, or after the period of inclusion, cause the income or expenses of an entity which is no longer included in a combined report to be included.

Corrects the name of the tax credit allocation agency from the "Mortgage Bond Allocation Committee" to the "Mortgage Bond and Tax Credit Allocation Committee" and removes duplicate language in the provision relating to the low-income housing credit.

Renumbers the sections that provide for the designation of contributions to the Vietnam Veterans Memorial Fund on the tax return.

Operative January 1, 1989.

***Dependent Parent Credit***
AB 352(Chapter 1349)
Modifies the existing tax credit for joint custody head of household to also apply to individuals who meet all of the following conditions: married filing a separate return; the taxpayer's spouse was not a member of the taxpayer's household during the last six months of the taxable year; maintains a household, whether or not the taxpayer's home, which constitutes the principal residence of a dependent mother or father of the taxpayer for the taxable year; furnishes over one-half of the cost of maintaining the household during the taxable year; and does not qualify as a head of household or as a surviving spouse.

Operative for taxable years beginning on or after January 1, 1988.

***Renter's Credit Eligibility***
AB 2716(Chapter 747)
Modifies the conditions which must be met before an individual qualifies to receive a renter's credit.

Previously, one renter's credit eligibility requirement was that an individual occupy and rent a principal residence in California on March 1 of the year.This act requires that an individual must instead rent and occupy a principal residence in California for at least fifty percent of the year to maintain renter's credit eligibility.

Operative for taxable years beginning on or after January 1, 1988.

### *Location of Trials for Actions Against the Franchise Tax Board*

AB 2755(Chapter 337)

Codifies current judicial authority and reflects the current administrative practice of the Franchise Tax Board in that actions against the Board will be commenced and tried in any city or city and county in which the Attorney General maintains an office.

Operative January 1, 1989.

### *Enterprise Zones*

AB 2785(Chapter 1463)

Deletes the automatic repeal date of the following provisions: sales or use tax credit; employee tax credit; exclusion of interest income; and accelerated expensing of a portion of the cost of specified property located in Program Areas.

Reenacts the provisions relating to accelerated expensing of a portion of the cost of specified property located in Enterprise Zones and the deduction for net operating losses (NOLs) incurred in Enterprise Zones or Program Areas and makes technical amendments to the provision relating to NOLs of corporations doing business in more than one state.

Changes obsolete references to "tax on preference income" to correctly refer to the "alternative minimum tax."

Increases the percentages to be applied in determining the credit for hiring of unemployed residents of high density unemployment areas (that have been unemployed for at least six months) to match the currently existing percentages that are applied in determining the credit for wages paid to disadvantaged employees in an enterprise zone.

Increases the credit provided for the hiring of qualified employees who have been unemployed for at least three months (but not more than six months) to 25 percent of qualified wages for the first year of employment. The amount of credits applicable to succeeding years is specified.

Operative for taxable and income years beginning on or after January 1, 1988.

### *Katz-Harris Taxpayer's Bill of Rights*

AB 2788(Chapter 1573)

Enacts the "Katz-Harris Taxpayer's Bill of Rights" to be administered by the Franchise Tax Board. Specifically, this act requires the Franchise Tax Board (FTB) to:

- Establish a Taxpayers' Rights Advocate who is responsible for coordinating resolutions of taxpayer complaints and problems;

- Develop and implement a taxpayer education and information program that is directed at, but not limited to, certain noncompliant taxpayer groups and FTB's audit and compliance staff;
- Perform, annually, a systematic identification of areas of recurrent taxpayer noncompliance;
- Prepare and publish brief and comprehensive statements in simple and nontechnical language that explain the procedures, remedies, and rights and obligations of the FTB and taxpayers;
- Prohibit the amount of revenue collected from taxpayers or the amount of additional liability generated by audit from being used to evaluate an officer or employee, or to impose or suggest production quotas or goals;
- Develop and implement a program to evaluate an employee's or officer's performance with taxpayers, in coordination with the Taxpayers' Rights Advocate;
- Develop, by July 1, 1989, a plan to reduce the time required to resolve amended return claims for refunds, protests, and appeals;
- Apply specific procedures to oral hearings where the taxpayer protests the proposed assessment of tax; and
- Provide that a taxpayer be relieved of the taxes assessed, and any interest, additions to tax, or penalties that are added, if the FTB, itself, finds that the taxpayer's failure to make a timely return or payment is due to the person's reasonable reliance on written advice from the FTB, unless, before the activity occurs that gives rise to the tax, the FTB rescinds or modifies the advice by sending written notification to the taxpayer.

Other provisions included in the "Katz-Harris Taxpayers' Bill of Rights" are:

- Providing the authorization to the Board of Equalization (BOE) to recommend that a taxpayer be reimbursed for reasonable fees and expenses incurred after an appeal of an FTB action is filed, if the BOE finds that the FTB was unreasonable.
- Prohibiting an officer or employee of the FTB from knowingly authorizing, requiring, or conducting any investigations or surveillances for non-tax administration purposes, except when carrying out its duties with respect to non-tax laws.
- Providing the FTB with additional, new, and general authority to reduce a disputed tax of $5,000 or less, on the basis of hazards and/or length of litigation, fixed dollar amounts, a percentage of the tax dispute, etc., if approved by the State Board of Control.
- Requiring that the FTB release a taxpayer's property from levy if: (1) the expense of selling the property would be more than the tax debt, (2) the Taxpayers' Rights Advocate finds that the levy threatens the health or welfare of the taxpayer or his/her family, or (3) the proceeds of the sale would not reduce the tax debt by a reasonable amount.

- Requiring the exemptions from levy (as codified in the Code of Civil Procedure) be adjusted for purposes of enforcing the collection of personal income tax and bank and corporation tax debts.
- Authorizing the FTB to reimburse any person for bank charges incurred as a result of FTB's erroneous levy, if prior to the levy, the taxpayer responded to all of FTB's contacts and provided FTB with any requested information or sufficient documentation to establish the taxpayer's position.
- Requiring the FTB to mail a notice to the taxpayer prior to the filing of a lien, stating the statutory authority for the filing or recording, the earliest date on which the lien may be filed or recorded, and the remedies for preventing the filing of the lien. The taxpayer would have 30 days to demonstrate to FTB that the filing or recording would be in error.
- Requiring the FTB to mail a notice to the taxpayer of its intent to suspend a corporation's rights, powers, and privileges at least 60 days before taking the suspension action.
- Providing taxpayers with specific authority to bring a court action against the state for damages, if the taxpayer is aggrieved by an employee of the FTB because of his/her reckless disregard of FTB's published procedures.
- Granting a taxpayer a state extension for filing an income tax return, if the taxpayer's application reflects that the taxpayer requested a timely federal extension to file and paid the federal tax due.

Operative for taxable and income years beginning on or after January 1, 1989.

### *Revenue Code Maintenance and Technical Clarification*

AB 2851(Chapter 628)

A departmentally sponsored bill which:

- Amends the section which governs the computation of the alternative minimum tax (AMT) by providing a more precise definition of "California adjusted gross income." Specifies that adjusted gross income includes all income, regardless of the income's geographical source, while the individual is a resident of California, and income derived from sources within California while the individual is not a resident of California.
- Repeals the code section which defines "net income."
- Repeals the section which exempts certain personal property from the enforcement of a levy for taxes.

Operative for taxable years beginning on or after January 1, 1989.

### *Deletion of Agriculture Pump Credit/Clarification of California Source Income for Part-Year Residents*

AB 2896(Chapter 627)

Clarifies that part-year residents, when determining California adjusted gross income, include income from all sources during that part of the year they were California residents and income from California sources only while they are not California residents.

Eliminates obsolete language relating to a tax credit allowed for costs incurred in certain solar pumping systems used in agricultural irrigation.

Operative for taxable years beginning on or after January 1, 1988.

***Corporate Sale of Partnership Interest***

AB 2977(Chapter 1170)

Makes technical corrections by deleting obsolete references created by enactment of the California Personal Income Tax Fairness, Simplification and Conformity act of 1987, and makes changes in the area of corporate sales of partnership interests.

Deletes reference to income averaging in the code section which requires certain individuals to use the tax tables to compute tax amounts. Also corrects an obsolete reference to the tax treatment of lump-sum distributions.

Requires an interstate or international corporation which sells a partnership interest to use an allocation formula to determine the portion of capital gain or loss realized from the sale which must be attributed to California taxable income.

As a tax levy, this act became law on September 22, 1988. However, as specified in the act, the amendments pertaining to interstate or international corporations are applicable to income years beginning on or after January 1, 1989.

***Interest Rate Computation***

AB 3083(Chapter 1029)

Changes the manner in which the interest rate is established, operative January 1, 1989.

Interest rates determined in the first quarter (January - March) of the year, will be effective the following July through December and the interest rate determined in the third quarter (July - September) will be effective the following January through June.

***Homeowner's and Renter's Assistance***

AB 3165(Chapter 1231)

Increases the maximum amount of gross household income for allowing assistance payments.

Increases the income amounts for the tables that establish the percentage of assistance allowed under the Homeowner and Renter Assistance programs.

Applies to Homeowner's Assistance and Renter's Assistance claims for the 1988-89 fiscal year (filed on or after May 16, 1989, and on or before August 31, 1989) and fiscal years thereafter.

***Rollover of Securities to Employee Stock Ownership Plans***

AB 3799(Chapter 1504)

Adopts provisions that achieve California conformity with federal law by allowing:

- A rollover of gains realized on security sales made to Employee Stock Ownership Plans (ESOPs). When the proceeds from the sale of qualified securities to an ESOP are used for the purchase of replacement property within a fifteen month period, the long-term capital gain realized from the sale is not recognized for tax purposes.
- The exclusion from gross income of 50 percent of the interest income earned by banks, insurance companies, money lending corporations and regulated investment companies on security acquisition loans made to ESOPs.
- A deduction for dividends paid by corporation to ESOPs. Corporate taxable income may be reduced by the amount of dividends paid on stock which is held by and ESOP maintained by the distributing corporation or by a corporation which is a member of a controlled group, if the dividend is in accordance with the plan's provisions. The deduction may be disallowed if it is determined that the dividend is made for the purpose of tax avoidance.

Operative for taxable and income years beginning on or after January 1, 1990, and before January 1, 1993.

***Credit for Military Service Income and Exclusion from Gross Income of Reparation Payments***

AB 4132(Chapter 1234)

Provides that pension and retirement pay received by an individual for his or her service as a member of the California National Guard or the State Military Reserve qualifies for the credit for military service income.

Operative for taxable years beginning on or after January 1, 1988.

Provides a specific exclusion from gross income for reparation payments made to redress the injustice done to United States citizens and resident aliens of Japanese ancestry who were interned during World War Two.

Operative only in the event that a federal statute is enacted in 1988 to provide that such reparation payments would be treated as damages for human suffering for federal income tax purposes.

***Water's Edge Election***
SB 85(Chapter 989)
Provides technical clean-up and clarification of the Revenue and Taxation Code, enacted in 1986, which allows qualified taxpayers to determine their income and apportionment factors pursuant to a water's-edge combination, and to deduct a specific percentage of qualifying dividends.

***Exempt Interest Income***
SB 162(Chapter 671)
Codifies that California must provide the same flow-through treatment for federal obligations as has been provided for state obligations. Provides for the flow-through tax-exempt treatment of interest from either federal obligations or California state/local bonds if at least 50% of the value of the mutual fund's assets consists of either federal obligations or California state/local bonds.

Applies to interest from federal obligations which would be exempt if held directly by an individual. Therefore, this act does not provide for pass-through treatment for interest received from certain agency bonds.

Operative with respect to taxable years beginning on or after January 1, 1988.

***Reorganization of Troubled Thrifts***
SB 573(Chapter 1068)
Codifies in the Bank and Corporation Tax Law provisions relating to reorganizations of insolvent savings institutions.

Conforms to federal language which was enacted in 1981 by the federal Economic Recovery Tax Act.

Specifies that financially troubled savings institutions qualify for tax-free reorganization status, and that certain assistance payments by the Federal Savings and Loan Insurance Corporation are not treated as income nor will the basis of the institutions assets be reduced.

The act states that these changes are decorators of existing law, therefore, these provisions are effective for all open income years. The provisions regarding reorganizations do not apply to acquisitions after December 31, 1988, or income years beginning after December 31, 1988, while the exclusion from income does not apply to amounts received after December 31, 1988 (except for certain mergers or acquisitions which occur prior to January 1, 1989).

***Credit for Employer-Paid Child Care and Child Care Plan***
SB 722(Chapter 1239)
Allows two carryover credits (not to be applied against the alternative minimum tax or minimum franchise tax) to employers under the Personal Income Tax Law and Bank and Corporation Tax Law which:

- Allows for 30 percent, not to exceed $30,000, for either or both the cost of start-up expense of establishing a child care program or constructing a child care facility in California to be used primarily by children of the employee, and the costs incurred by the employer for contributions to child care information and referral services.
- Allows a credit equal to 50 percent of the cost incurred by an employer for contributions to a qualified care plan made on behalf of an employee's dependent(s) under the age of fifteen.

Operative for taxable and income years beginning on or after January 1, 1988, and would sunset January 1, 1990, unless otherwise extended.

***Reporting of Real Estate Transactions***
SB 1390(Chapter 1451)
A departmentally sponsored bill which:

Requires the closing agent, responsible for finalizing a real estate transaction involving California property, to forward to the Franchise Tax Board a copy of the related federal real estate transaction return which must be filed with the IRS.

Requires closing agents (i.e. escrow companies, banks or real estate companies) to supply the Franchise Tax Board with a copy of the federal information return related to any California real estate transaction which occurs on or after January 1, 1989, or occurs during 1988 but is reported to the IRS on or after January 1, 1989.

Makes minor technical amendments to the language authorizing the Franchise Tax Board to demand written information, including identification numbers, from the owners or transferors of real estate.

Requires the Franchise Tax Board to report to the legislature by January 1, 1994, the effectiveness of the departmental programs implemented as a result of this act.

***Technical Corrections***
SB 1801(Chapter 1801)
Makes numerous amendments to the Personal Income Tax Law and the Bank and Corporation Tax Law. The amendments can be classified as follows:

- Technical amendments, effective for income and taxable years beginning on or after January 1, 1987, which would support the tax forms, instructions, and interpretations of law that were applied to returns for 1987 that were filed in early 1988.

- Technical amendments, effective for income and taxable years beginning on or after January 1, 1988.
- Amendments which are more than technical in nature, but which would simplify or improve administration.

***Revenue and Taxation Code Maintenance and Technical Corrections***
SB 1805(Chapter 970)
A departmentally sponsored bill which:

Updates the Revenue and Taxation Code to state that interest expenses related to a loan, used to purchase nondiversified mutual funds which distribute tax exempt interest dividends, or segregated portfolio series bonds within a mutual fund which holds California state or municipal bonds, may not be deducted from California taxable income.

Reinforces the Franchise Tax Board's statutory authority to initiate enforcement actions, including corporate suspensions, in the collection of penalties which are assessed on corporations, but which are based on provisions contained solely in the Personal Income Tax Law.

Provides clarifying language which reiterates the date on which interest begins accruing on amounts refunded in error, and the period of time a taxpayer retains the right to appeal additional assessments related to erroneous refunds.

Corrects the section of the Revenue and Taxation Code which establishes the statue of limitations for claiming tax payments by deleting reference to a section of the code, relating to the payments of estimated tax, which was repealed in 1985.

Operative January 1, 1989.

***Gross Income Exclusions/Business Expense Deduction for Ridesharing Benefits***
SB 1904(Chapter 1437)
Specifies that compensation or the fair market value of nonwage benefits, received by an employee for participation in any employer sponsored ridesharing program in California, are excluded from the employee's California gross income.

Specifies that corporation employers are allowed a business expense deduction for specific benefits paid or incurred relating to employee ridesharing.

Operative for income and taxable years beginning on or after January 1, 1988.

***Offset for Delinquent Child Support***
SB 2035(Chapter 1017)
Provides that in the case of a judgment for child support and related costs, any money which is owing and unpaid to the judgment debtor by a state agency as a result of a claim for refund from the Franchise Tax Board or the judgment debtor's winnings in the California State Lottery is subject to lien and offset by the State Controller.

Modifies the priority by which personal income tax refunds may be offset to make the secondary priority nonpayment of child support enforced by someone other than a district attorney. Operative December 31, 1990.

Provisions affecting the Code of Civil Procedure will become operative July 1, 1989, and will remain operative only until January 1, 1994.

***Tax Credit for Small Business Health Care Insurance***
SB 2260(Chapter 1521)
Adds a provision to both the Personal Income Tax and the Bank and Corporation Tax Laws, creating a tax credit. The new tax credit is based on the employer's cost of providing health care insurance coverage for eligible individuals, including the employees, owner-operators and managing partners of a business, and their dependents who are eligible to receive health care services under the terms of a certified health care plan.

Operative for taxable and income years beginning on or after January 1 of the calendar year following certification of these economic indicators, and remains in effect five years. Not applicable to taxable or income years beginning prior to January 1, 1990.

***Changes the Reporting of Licensee Information***
SB 2289(Chapter 1333)
Amends various sections of the Revenue and Taxation Code and the Business and Professions Code.

Makes corresponding technical corrections to both the Revenue and Taxation Code and the Business and Professions Code sections which specify the items of information that licensing boards must provide to the Franchise Tax board regarding licensees.

Makes technical corrections to the filing requirements of returns to include a fiduciary in the list of those authorized to file a return for individuals who are unable to file their own, and delete a reference to an obsolete requirement to file a declaration (return) of estimated tax for an individual who is unable to file his/her own.

Extends the sunset date relating to provisions regarding limitations on franchise tax of an International Banking Facilities (IBF) from January 1, 1989, to January 1, 1991, operative income years beginning on or after January 1, 1988.

## Tax Appeals

Taxpayers who disagree with the department's action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The Franchise Tax Board Appeals Bureau is responsible for representing the department's position.

In 1988, 1,434 new appeals involving $33.2 million in revenue were filed, compared to 1,696 and $36.2 million in 1987.

During 1988, 2,057 appeals were completed. The Board of Equalization issued decisions in 465 of the completed cases.

## Significant Appeal Decisions

***Appeal of Quaker State Oil Refining Corporation***

It was held that although activities were conducted in the fossil fuel energy industry, they were not functionally integrated to be combined as a unitary business.

***Appeal of Masonite Corporation***

It was decided that subsurface oil production activities on timberland did not produce business income. The income did not result from transactions or activities having a close relationship with the taxpayer's unitary trade or business.

***Appeal of Envirocal, Inc.***

"Unity of ownership" did not exist unless controlling ownership of all involved corporations was held by one entity or individual. An earlier decision to the contrary, the **Appeal of Signal Oil and Gas Company,** was overruled.

***Appeal of Schwinn Sales West, Inc.***

Service schools and other non-sales activities removed the taxpayer from the exemption of Public Law 86-272.

***Appeal of R. H. Macy & Co., Inc.***

Interest income was held to be apportionable business income when it arose from working capital temporarily invested in short term securities.

***Appeal of Bing and Irene Leong***

Small business investment stock provisions were held to be applicable only to sales of stock in taxable years beginning on or after January 1, 1982.

***Appeal of Paul E. Rabideau***

Deductions for contributions to the Church of Scientology were disallowed as payments for personal services.

## Litigation

During 1988, 25 suits for refund, were filed against the Franchise Tax Board and 10 cases were closed. The total number of pending cases decreased to 74.

Of the twenty-five lawsuits filed against the Franchise Tax Board, six cases involved issues pertaining to the application of the unitary concept.

### *Unitary Business — Combined Reporting*

**Willamette Industries, Inc v. Franchise Tax Board** — The issue is whether defendant properly combined plaintiff and a corporation owned equally by plaintiff and another corporation in a 50 percent partnership.

**U-Haul Co. of Van Nuys & Affiliates v. Franchise Tax Board** — The issue is whether defendant properly included a Nevada corporation in the combined report of plaintiff and its affiliates.

### *Unitary Business — Worldwide Combined Reporting*

**Akai America Ltd v. Franchise Tax Board** — The issue is whether plaintiff engaged in a unitary business with its Japanese parent.

**Inco Alloys International, Inc. v. Franchise Tax Board** — The issue is whether plaintiff and its subsidiaries and affiliates comprised a unitary business requiring worldwide combined reporting.

**Matsushita Electric Corp of America v. Franchise Tax Board** — The issue is whether plaintiff was properly combined with its Japanese parent and subsidiaries.

**Sony USA, Inc. v. Franchise Tax Board** — The issue is whether plaintiff is unitary with it Japanese parent.

### *Unrelated Business Income*

**GDC, Inc. and Northridge Fashion Center v. Franchise Tax Board** — The issue is whether plaintiff received property by devise or bequest so that it is exempt from tax on unrelated business taxable income generated from property.

### *Statute of Limitations*

**Security Pacific Corporation v. Franchise Tax Board** — The issue is whether plaintiff's report of a federal determination constituted sufficient notice under Revenue and Taxation Code Section 25432 so that defendant was barred from issuing notices of proposed assessment beyond the six-month statute of limitations.

### *Solar Energy Credits*

**The William Lyon Company v. Franchise Tax Board** — The issue is whether defendant properly denied plaintiff's claim for energy credits for income years 1982 and 1983.

# Appendix — Major Tax Law Changes

## TABLE 1A
### Personal Income Tax
### SYNOPSIS OF TAX RATES
### Married Persons Filing Joint Returns
### 1935 – 1987ff

| Taxable income (adjusted gross income less deductions and exemptions) | Income Year | | | | | Taxable income (adjusted gross income less deductions) | Income Year | | Taxable income (adjusted gross income less deductions) | Income Year | Taxable income (adjusted gross income less deductions) | Income Year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1935-42 | 1943-48[1] | 1940-51 | 1952-58[2] | 1959-66[3] | | 1967-72[4] | 1972-73[5 7] | | 1986 | | 1987[8] |
| Up to $2,500 . . . | 1% | 1% | 1% | 1% | 1% | Up to $4,000 . . . | 1% | 1% | Up to $3,420 . . . | 0% | Up to $7,300 . . . | 1% |
| $2,500 to 5,000 . . . | 1 | 1 | 1 | 1 | 1 | $4,000 to 7,000 . . . | 2 | 2 | $3,420 to 10,420 . . . | 1 | $7,300 to 17,300 . . . | 2 |
| 5,000 to 7,500 . . . | 2 | 1 | 2 | 1 | 2 | 7,000 to 10,000 . . . | 3 | 3 | 10,420 to 15,620 . . . | 2 | 17,300 to 27,300 . . . | 4 |
| 7,500 to 10,000 . . . | 2 | 1 | 2 | 1 | 2 | 10,000 to 13,000 . . . | 4 | 4 | 15,620 to 20,840 . . . | 3 | 27,300 to 37,900 . . . | 6 |
| 10,000 to 12,500 . . . | 3 | 2 | 3 | 2 | 3 | 13,000 to 16,000 . . . | 5 | 5 | 20,840 to 26,160 . . . | 4 | 37,900 to 47,900 . . . | 8 |
| 12,500 to 15,000 . . . | 3 | 2 | 3 | 2 | 3 | 16,000 to 19,000 . . . | 6 | 6 | 26,160 to 31,420 . . . | 5 | 47,900 and over . . . | 9.3 |
| 15,000 to 20,000 . . . | 4 | 3 | 4 | 2 | 4 | 19,000 to 22,000 . . . | 7 | 7 | 31,420 to 36,660 . . . | 6 | | |
| 20,000 to 25,000 . . . | 5 | 4 | 5 | 3 | 5 | 22,000 to 25,000 . . . | 8 | 8 | 36,660 to 41,860 . . . | 7 | | |
| 25,000 to 30,000 . . . | 6 | 5 | 6 | 3 | 6 | 25,000 to 28,000 . . . | 9 | 9 | 41,860 to 47,120 . . . | 8 | | |
| 30,000 to 40,000 . . . | 7 | 6 | 6 | 4 | 7 | 28,000 to 31,000 . . . | 10 | 10 | 47,120 to 52,360 . . . | 9 | | |
| 40,000 to 50,000 . . . | 8 | 6 | 6 | 5 | 7 | 31,000 to 50,000 . . . | 10 | 11 | 52,360 to 57,580 . . . | 10 | | |
| 50,000 to 60,000 . . . | 9 | 6 | 6 | 6 | 7 | 50,000 to 60,000 . . . | 10 | 11 | 57,580 and over . . . | 11 | | |
| 60,000 to 70,000 . . . | 10 | 6 | 6 | 6 | 7 | 60,000 to 70,000 . . . | 10 | 11 | | | | |
| 70,000 to 80,000 . . . | 11 | 6 | 6 | 6 | 7 | 70,000 to 80,000 . . . | 10 | 11 | | | | |
| 80,000 to 100,000 . . . | 12 | 6 | 6 | 6 | 7 | 80,000 to 100,000 . . . | 10 | 11 | | | | |
| 100,000 to 150,000 . . . | 13 | 6 | 6 | 6 | 7 | 100,000 to 150,000 . . . | 10 | 11 | | | | |
| 150,000 to 250,000 . . . | 14 | 6 | 6 | 6 | 7 | 150,000 to 250,000 . . . | 10 | 11 | | | | |
| 250,000 and over . . . | 15 | 6 | 6 | 6 | 7 | 250,000 and over . . . | 10 | 11 | | | | |

## TABLE 1B
### Personal Income Tax
### SYNOPSIS OF TAX RATES
### Single Persons and Married Persons Filing Separately
### 1935 – 1987ff

| Taxable income (adjusted gross income less deductions and exemptions) | Income Year | | | | Taxable income (adjusted gross income less deductions) | Income Year | | Taxable income (adjusted gross income less deductions) | Income Year | Taxable income (adjusted gross income less deductions) | Income Year |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1935-42 | 1943-48[1] | 1949-58 | 1959-66[3] | | 1967-72[4] | 1973[5 7] | | 1986 | | 1987[8] |
| Up to $2,500 . . . | 1% | 1% | 1% | 1% | Up to $2,000 . . . | 1% | 1% | Up to $1,710 . . . | 0% | Up to $3,650 . . . | 1% |
| $2,500 to 5,000 . . . | 1 | 1 | 1 | 2 | $2,000 to 3,500 . . . | 2 | 2 | $1,710 to 5,210 . . . | 1 | $3,650 to 8,650 . . . | 2 |
| 5,000 to 7,500 . . . | 2 | 1 | 2 | 3 | 3,500 to 5,000 . . . | 3 | 3 | 5,210 to 7,810 . . . | 2 | 8,650 to 13,650 . . . | 4 |
| 7,500 to 10,000 . . . | 2 | 1 | 2 | 4 | 5,000 to 6,500 . . . | 4 | 4 | 7,810 to 10,420 . . . | 3 | 13,560 to 18,950 . . . | 6 |
| 10,000 to 12,500 . . . | 3 | 2 | 3 | 5 | 6,500 to 8,000 . . . | 5 | 5 | 10,420 to 13,080 . . . | 4 | 18,950 to 23,950 . . . | 8 |
| 12,500 to 15,000 . . . | 3 | 2 | 3 | 6 | 8,000 to 9,500 . . . | 6 | 6 | 13,080 to 15,710 . . . | 5 | 23,950 and over . . . | 9.3 |
| 15,000 to 20,000 . . . | 4 | 3 | 4 | 7 | 9,500 to 11,000 . . . | 7 | 7 | 15,710 to 18,330 . . . | 6 | | |
| 20,000 to 25,000 . . . | 5 | 4 | 5 | 7 | 11,000 to 12,500 . . . | 8 | 8 | 18,330 to 20,930 . . . | 7 | | |
| 25,000 to 30,000 . . . | 6 | 5 | 6 | 7 | 12,500 to 14,000 . . . | 9 | 9 | 20,930 to 23,560 . . . | 8 | | |
| 30,000 to 40,000 . . . | 7 | 6 | 6 | 7 | 14,000 to 15,500 . . . | 10 | 10 | 23,560 to 26,180 . . . | 9 | | |
| 40,000 to 50,000 . . . | 8 | 6 | 6 | 7 | 15,500 to 50,000 . . . | 10 | 11 | 26,180 to 28,790 . . . | 10 | | |
| 50,000 to 60,000 . . . | 9 | 6 | 6 | 7 | 50,000 to 60,000 . . . | 10 | 11 | 28,790 and over . . . | 11 | | |
| 60,000 to 70,000 . . . | 10 | 6 | 6 | 7 | 60,000 to 70,000 . . . | 10 | 11 | | | | |
| 70,000 to 80,000 . . . | 11 | 6 | 6 | 7 | 70,000 to 80,000 . . . | 10 | 11 | | | | |
| 80,000 to 100,000 . . . | 12 | 6 | 6 | 7 | 80,000 to 100,000 . . . | 10 | 11 | | | | |
| 100,000 to 150,000 . . . | 13 | 6 | 6 | 7 | 100,000 to 150,000 . . . | 10 | 11 | | | | |
| 150,000 to 250,000 . . . | 14 | 6 | 6 | 7 | 150,000 to 250,000 . . . | 10 | 11 | | | | |
| 250,000 and over . . . | 15 | 6 | 6 | 7 | 250,000 and over . . . | 10 | 11 | | | | |

# TABLE 1C
## Personal Income Tax
## SYNOPSIS OF TAX RATES
## Unmarried Heads of Household
## 1935 – 1987ff

| Taxable income (adjusted gross income less deductions and exemptions) | Income Year | | | | Taxable income (adjusted gross income less deductions) | Income Year | | | Taxable income (adjusted gross income less deductions) | Income Year | Taxable income (adjusted gross income less deductions) | Income Year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1935-42 | 1943-48[1] | 1949-58 | 1959-66[3] | | 1967-72[4] | 1973[5] | 1974[6],[7] | | 1986 | | 1987[8] |
| Up to $2,500 ... | 1% | 1% | 1% | 1% | Up to $3,000 ... | 1% | 1% | 1% | Up to $3,420 ... | 0% | Up to $7,300 ... | 1% |
| $2,500 to 5,000 ... | 1 | 1 | 1 | 2 | $3,000 to 4,500 ... | 2 | 2 | 1 | $3,420 to 10,410 ... | 1 | $7,300 to 17,300 ... | 2 |
| 5,000 to 7,500 ... | 2 | 1 | 2 | 3 | 4,000 to 4,500 ... | 2 | 2 | 2 | 10,410 to 13,890 ... | 2 | 17,300 to 22,300 ... | 4 |
| 7,500 to 10,000 ... | 2 | 1 | 2 | 4 | 4,500 to 6,000 ... | 3 | 3 | 2 | 13,890 to 16,530 ... | 3 | 22,300 to 27,600 ... | 6 |
| 10,000 to 12,500 ... | 3 | 2 | 3 | 5 | 6,000 to 7,500 ... | 4 | 4 | 3 | 16,530 to 19,150 ... | 4 | 27,600 to 32,600 ... | 8 |
| 12,500 to 15,000 ... | 3 | 2 | 3 | 6 | 7,500 to 9,000 ... | 5 | 5 | 4 | 19,150 to 21,780 ... | 5 | 32,600 and over ... | 9.3 |
| 15,000 to 20,000 ... | 4 | 3 | 4 | 7 | 9,000 to 10,500 ... | 6 | 6 | 5 | 21,780 to 24,410 ... | 6 | | |
| 20,000 to 25,000 ... | 5 | 4 | 5 | 7 | 10,500 to 12,000 ... | 7 | 7 | 6 | 24,410 to 27,020 ... | 7 | | |
| 25,000 to 30,000 ... | 6 | 5 | 6 | 7 | 12,000 to 13,500 ... | 8 | 8 | 7 | 27,020 to 29,630 ... | 8 | | |
| 30,000 to 40,000 ... | 7 | 6 | 6 | 7 | 13,500 to 15,000 ... | 9 | 9 | 8 | 29,630 to 32,260 ... | 9 | | |
| 40,000 to 50,000 ... | 8 | 6 | 6 | 7 | 15,000 to 16,500 ... | 10 | 10 | 9 | 32,260 to 34,880 ... | 10 | | |
| 50,000 to 60,000 ... | 9 | 6 | 6 | 7 | 16,500 to 18,000 ... | 10 | 11 | 10 | 34,880 and over ... | 11 | | |
| 60,000 to 70,000 ... | 10 | 6 | 6 | 7 | 18,000 and over ... | 10 | 11 | 11 | | | | |
| 70,000 to 80,000 ... | 11 | 6 | 6 | 7 | | | | | | | | |
| 80,000 to 100,000 ... | 12 | 6 | 6 | 7 | | | | | | | | |
| 100,000 to 150,000 ... | 13 | 6 | 6 | 7 | | | | | | | | |
| 150,000 to 250,000 ... | 14 | 6 | 6 | 7 | | | | | | | | |
| 250,000 and over ... | 15 | 6 | 6 | 7 | | | | | | | | |

[1] A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from $5,000 to $10,000. This temporary reduction was renewed in 1945, 1947, and 1948 but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15 percent on amounts in excess of $250,000 to 6 percent on amounts in excess of $30,000.

[2] Income splitting on joint returns was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half.

[3] The tax brackets were narrowed from $10,000 to $5,000 for married couples filing jointly and from $5,000 to $2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent.

[4] Tax brackets were narrowed and the tax rates increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963).

A special 10 pecent reduction in tax liabilies, maximum $100 for single individuals and $200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

[5] The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

[6] Tax brackets were eased for heads of households effective with the 1974 income year (Stats. 1973, Ch. 1180).

[7] Tax brackets were indexed at rate of 5.222% for 1978; 6.88% for 1979; 17.33% for 1980; 6.26% for 1981; 9.32% for 1982; -1.2% for 1983; 4.6% for 1984; 4.6% for 1985; and 3.5% for 1986. Indexing was suspended for 1987. The brackets were set by Legislation AB53 (Stats. 1987, Ch. 1139). Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).

[8] The maximum tax rate was lowered from 11 percent to 9.6 percent effective for the 1987 income year. The number of tax brackets was reduced from 11 to 6 (Stats. 1987, Ch. 1139).

# TABLE 2
## Personal Income Tax
## PERSONAL AND DEPENDENT ALLOWANCES AND STANDARD DEDUCTION
## 1935 - 1987ff

| Marital Status | Income Year | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1935-38 | 1939-42 | 1943-44[1] | 1945-47[2] | 1948-52[3] | 1953-58[4] | 1959-63[5] | 1964-66[6] | 1967[7] | 1968[8] | 1987[10] |
| 1. Personal exemptions | | | | | | | | | | | |
| (a) Joint returns of married persons and surviving spouse | $2,500 | $2,500 | $3,500 | $4,500 | $3,500 | $3,500 | $3,000 | $3,000 | $50 Tax | $50[9] | $102 |
| (b) Separate returns of married persons | 1,250 | 1,250 | 1,750 | 2,250 | 1,750 | 1,750 | 1,500 | 1,500 | 25 credit | 25[9] | 51 |
| (c) Returns of single persons | 1,000 | 1,000 | 2,000 | 3,000 | 2,000 | 2,000 | 1,500 | 1,500 | 25 in lieu of | 25[9] | 51 |
| (d) Returns of unmarried heads of household | 2,500 | 2,500 | 3,500 | 4,500 | 3,500 | 3,500 | 3,000 | 3,000 | 50 deduction | 50[9] | 102 |
| (e) Returns of blind persons (additional) | — | — | — | — | 500 | 500 | 600 | 600 | 8 for | 8[9] | 51 |
| (f) Returns of estates | 1,000 | 1,000 | 1,500 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 | 10 exemptions | 10 | 10 |
| (g) Returns of trusts | 1,000 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 1 | 1 | 1 |
| 2. Exemption for each dependent | 400 | 400 | 400 | 400 | 400 | 400 | 600 | 600 | 8 | 8[9] | 51 |
| 3. Standard deductions | | | | | | | | | | | |
| (a) Joint returns of married persons and surviving spouse | — | — | — | — | — | — | — | $1,000 | $1,000 | $2,000[9] | 3,760 |
| (1) Adjusted gross income $5,000 or more | — | — | — | $300 | $300 | — | 10% | — | — | — | — |
| (2) Adjusted gross income $10,000 or more | — | — | — | — | — | $600 | $1,000 | — | — | — | — |
| (3) Adjusted gross income less than $5,000 | — | — | — | 6% | 6% | — | — | — | — | — | — |
| (4) Adjusted gross income less than $10,000 | — | — | — | — | — | 6% | 10% | — | — | — | — |
| (b) Returns of unmarried head of household | — | — | — | — | — | — | — | 1,000 | 1,000 | 2,000[9] | 3,760 |
| (1) Adjusted gross income $5,000 or more | — | — | — | 300 | 300 | 300 | 500 | — | — | — | — |
| (2) Adjusted gross income less than $5,000 | — | — | — | 6% | 6% | 6% | 10% | — | — | — | — |
| (c) Returns of single persons and separate returns of married persons | — | — | — | — | — | — | — | 500 | 500 | 1,000[9] | 1,880 |
| (1) Adjusted gross income $5,000 or more | — | — | — | 300 | 300 | 300 | 500 | — | — | — | — |
| (2) Adjusted gross income less than $5,000 | — | — | — | 6% | 6% | 6% | 10% | — | — | — | — |

[1] Temporary provisions increased the exemptions of individuals by $1,000 and of estates by $500.

[2] Temporary provisions increased the personal exemptions allowed individuals by an additional $1,000. Personal exemptions were raised to $2,000 and $3,500. A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or $300 when a person filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.

[3] Personal exemptions enacted in 1945 were made permanent. An additional $500 was allowed a blind taxpayer or spouse.

[4] The filing of joint returns was made more attractive in this period. For couples with combined incomes of $10,000 or more, the standard deductions was raised from $300 to $600.

[5] Personal exemptions were reduced by $500; exemptions for dependents were increased by $200; and exemptions for the blind were increased by $100. The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For person ineligible to use the optional tax table (i.e., married couples with adjusted gross income of $5,000 or more), the standard deduction was increased to $1,000 for married couples filing jointly and to $500 for all others.

[6] A flat standard deduction of $1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of $500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, exemptions for dependents, and standard deduction.

[7] Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).

[8] The flat standard deduction was increased to $2,000 for married couples filing jointly and unmarried heads of household and to $1,000 for single persons (Stats. 1968 [First Extra Sessions] Ch. 1). The $50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is $8.

[9] Indexed for 1979 and future years by the full California Consumer Price Index change from June to June. The change for 1980 was 17.33%; 1981 was 8.26%; 1982 was 9.32%; 1983 was -1.2%; for 1984 was 4.6%; for 1985 was 4.6%; and for 1986 was 3.5%. (Stats. 1978, Ch. 569). For tax year 1987 indexing was suspended. The deduction amounts and personal exemptions credits were set by Legislation AB53 (Stats. 1987, Ch. 1139).

[10] Legislation (AB53) passed in 1987 changed personal exemption amounts and reestablished preset standard deduction amounts. (Stats. 1987, Ch 1139).

## TABLE 3
## Bank and Corporation Taxes
## SYNOPSIS OF TAX RATE CHANGES
## 1929 – 1987ff

| Corporation Type | Income Year (calendar year basis) | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1929-32 | 1933-34 | 1935-36[1] | 1937-42 | 1943-49[2] | 1950-58 | 1959-66[3] | 1967-71[4] | 1972[5] | 1973[6] | 1974-79[6] | 1980-81[6] | 1982-86 | 1987ff |
| I. General corporations | | | | | | | | | | | | | | |
| a. Tax rate | 2% | 2% | 4% | 4% | 3.4% | 4% | 5.5% | 7% | 7.6% | 8.3% | 9% | 9.6% | 9.6% | 9.3% |
| b. Minimum franchise tax* | $25 | $25 | $25 | $25 | $25 | $25 | $100 | $100 | $200 | $200 | $200 | $200 | $200 | $300 |
| II. Banks | | | | | | | | | | | | | | |
| a. General franchise tax rate | 2% | 2% | 4% | 4% | 3.4% | 4% | 5.5% | 7% | 7.6% | 8.3% | 9% | 9.6% | 9.6% | 9.3% |
| b. Add-on, in lieu rate | — | 4% | 4% | 4% | 4.0% | 4% | 4.0% | 4% | 4.0% | 4.0% | † | 2.0%[x] | † | † |
| c. Composite rate | 2% | 6% | 8% | 8% | 7.4% | 8% | 11.0% | 11% | 11.6% | 12.3% | † | 11.6% | † | † |
| d. Minimum franchise tax* | — | — | — | — | — | — | — | — | — | — | — | $200 | $200 | $300 |
| III. Other financial corporations | | | | | | | | | | | | | | |
| a. General franchise tax rate | 2% | 2% | 4% | 4% | 3.4% | 4% | 5.5% | 7% | 7.6% | 8.3% | 9% | 9.6% | 9.6% | 9.3% |
| b. Add-on, in lieu rate | — | 4% | 4% | 4% | 4.0% | 4% | 4.0% | 4% | 4.0% | 4.0% | † | 2.0%[x] | † | † |
| c. Composite rate | 2% | 6% | 8% | 8% | 7.4% | 8% | 9.5% | 11% | 11.6% | 12.3% | † | 11.6% | † | † |
| d. Financial offset ‖ | — | ‖ | ‖ | ‖ | ‖ | ‖ | ‖ | ‖ | ‖ | ‖ | ‖ | ‖ | ‖ | ‖ |
| e. Minimum tax | $25 | $25 | $25 | $25 | $25 | $25 | $100 | $100 | $200 | $200 | $200 | $200 | $200 | $300 |
| IV. Corporations subject to income tax and not the franchise tax | | | | | | | | | | | | | | |
| a. Tax rate* | — | — | — | 4% | 3.4% | 4% | 5.5% | 7% | 7.6% | 8.3% | 9% | 9.6% | 9.6% | 9.3% |

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[1] The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts.

[2] Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949.

[3] The rate increase was effective for income earned on and after January 1, 1959. The minimum tax was increased to $100 and subsequently reduced to $25 for credit unions with $20,000 or less gross income and gold mining companies inactive since 1950.

[4] The tax rate increase was effective for income earned on and after January 1, 1967.

[5] The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increase from $100 to $200. (Stats. 1971, First Extraordinary Session, Ch. 1.)

[6] The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973, to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the tax rate was 8.3 percent general and 12.3 percent financial (Stats. 1972, Ch. 1406.) The general corporation tax rate was increased from 9 percent to 9.6 percent on January 1, 1980 to reach the full 9.6 percent on a monthly prorated basis, with income years ending December 31, 1980, and thereafter (Stats. 1979, Ch. 1150). The general corporation tax rate was decreased from 9.6 percent to 9.3 percent operative for income years beginning on or after January 1, 1987 (Stats. 1987, Ch. 1139).

* The minimum tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum tax until 1980.

† Computed in-lieu rates dropped below the maximum 4 percent for these years; 1974 = 3.707%; 1975 = 3.978%; 1976 = 3.772%; 1977 = 3.425%; 1978 = 2.730%; 1979 = 1.633%; 1982 = 1.307%; 1983 = 1.307%; 1984 = 1.330%; 1985 = 1.220%; 1986 = 1.458%; and 1987 = 1.344%.

[x] The in-lieu rate was set statutorily at 2 percent for income years ending in 1980 and 1981 (AB 66, Stats. 1979, Ch. 1150).

‖ Since nonbank financials, such as savings and loan associations, do pay local taxes and fees that banks are exempted from, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation rate. Beginning in 1981, however, these other financials received the same protection from local levies as banks, thus eliminating their offset (AB 66, Stats. 1979, Ch. 1150).

# Appendix

# Personal Income Tax

## TABLE 1†
## Personal Income Tax Statistics
## COMPARISON BY INCOME YEARS
## 1935 through 1987 Taxable Years

| | NUMBER OF RETURNS† | ADJUSTED[1] GROSS INCOME | TAXABLE INCOME[3] | TAX ASSESSED |
|---|---|---|---|---|
| 1987 | 12,649,850 | $382,328,605,129 | $316,237,048,512 | $12,872,148,386 |
| 1986 | 12,241,172 | 340,363,750,192 | 266,290,027,097 | 12,586,418,855 |
| 1985 | 11,857,200 | 306,005,694,459 | 240,023,247,931 | 10,636,087,730 |
| 1984 | 11,630,329 | 290,103,630,395 | 229,858,626,759 | 9,817,265,664 |
| 1983 | 10,950,080 | 244,257,461,796 | 188,843,750,990 | 8,424,611,422 |
| 1982 | 10,721,424 | 224,864,257,752 | 175,605,696,681 | 7,240,834,538 |
| 1981 | 10,661,919 | 209,941,951,085 | 165,129,794,432 | 6,774,149,612 |
| 1980 | 10,335,674 | 189,296,754,718 | 150,455,415,513 | 6,205,907,550 |
| 1979 | 10,190,263 | 169,787,241,739 | 136,691,943,954 | 5,973,284,386 |
| 1978 | 9,448,710 | 149,103,645,736 | 119,658,732,974 | 4,174,010,707 |
| 1977 | 8,989,797 | 132,780,575,587 | 105,756,244,982 | 4,224,600,738 |
| 1976 | 8,620,249 | 115,605,335,767 | 91,731,546,822 | 3,359,556,988 |
| 1975 | 8,124,290 | 101,597,846,338 | 80,476,279,933 | 2,758,812,903 |
| 1974 | 7,929,997 | 93,727,065,161 | 73,916,530,370 | 2,360,763,630 |
| 1973 | 7,490,292 | 85,533,831,592 | 66,863,680,268 | 1,536,631,957 |
| 1972 | 6,972,468 | 78,371,547,573 | 60,904,374,504 | 1,691,312,440 |
| 1971 | 5,690,817 | 67,784,603,132 | 52,618,642,609 | 1,132,505,465 |
| 1970 | 5,554,362 | 63,189,993,017 | 49,434,450,840 | 1,212,386,611 |
| 1969 | 5,586,849 | 60,874,377,105 | 47,983,889,281 | 1,088,914,303 |
| 1968 | 5,334,038 | 56,636,453,088 | 44,663,418,826 | 1,061,700,536 |
| 1967 | 5,449,456 | 52,827,614,314 | 43,252,693,095 | 947,644,969 |
| 1966 | 5,445,732 | 48,692,542,311 | 23,442,014,593 | 478,756,378 |
| 1965 | 5,167,529 | 45,234,005,608 | 21,088,900,269 | 432,886,449 |
| 1964 | 4,981,588 | 42,133,397,507 | 19,411,711,965 | 391,744,625 |
| 1963 | 4,851,770 | 38,835,003,005 | 17,382,195,763 | 338,006,936 |
| 1962 | 4,558,688 | 35,878,383,083 | 15,833,652,013 | 304,396,656 |
| 1961 | 4,454,831 | 33,581,594,325 | 14,624,976,601 | 290,676,930 |
| 1960 | 4,239,099 | 31,234,014,596 | 13,337,515,726 | 256,450,535 |
| 1959 | 4,008,723 | 29,612,426,090 | 12,723,307,940 | 250,566,812 |
| 1958 | 3,489,680 | 25,501,828,925 | 10,131,417,970 | 148,549,825 |
| 1957 | 3,384,328 | 24,069,835,748 | 9,433,007,532 | 139,642,872 |
| 1956 | 3,218,105 | 22,482,156,836 | 8,788,488,254 | 135,477,815 |
| 1955 | 2,920,321 | 19,757,447,745 | 7,561,804,730 | 120,093,851 |
| 1954 | 2,626,855 | 17,113,383,847 | 6,406,123,525 | 99,653,179 |
| 1953 | 2,410,122 | 15,556,088,624 | 5,784,655,412 | 89,049,281 |
| 1952 | 2,252,317 | 13,027,890,159 | †† | 85,108,713 |
| 1951 | 1,984,716 | 11,577,191,801 | †† | 81,051,828 |
| 1950 | 1,584,514 | 9,238,315,755 | †† | 73,222,657 |
| 1949 | 1,421,847 | 7,891,220,000 | †† | 56,553,330 |
| 1948 | 836,932 | 5,910,851,000 | †† | 47,452,061 |
| 1947 | 784,709 | 5,323,211,000 | †† | 45,424,549 |
| 1946 | 735,457 | 5,188,840,000 | †† | 49,376,994 |
| 1945 | 663,710 | 4,726,955,000 | †† | 43,380,443 |
| 1944 | 1,014,851 | 5,691,494,000 | †† | 45,386,790 |
| 1943 | 1,088,940 | 5,581,474,000 | †† | 39,320,186 |
| 1942 | 1,197,700 | 4,571,110,000 | †† | 43,025,728 |
| 1941 | 939,069 | 3,266,219,000 | †† | 28,727,574 |
| 1940 | 778,514 | 2,545,627,000 | †† | 19,237,738 |
| 1939 | 571,274 | 2,030,576,000 | †† | 16,853,930 |
| 1938 | 493,728 | 1,825,971,000 | †† | 17,834,961 |
| 1937 | 475,479 | 1,908,439,000 | †† | 20,600,690 |
| 1936 | 423,420 | 1,751,781,000 | †† | 19,607,851 |
| 1935 | 372,836 | 1,377,366,000 | †† | 11,792,271 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 2†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## 1984 through 1987 Taxable Years

| | 1984 TAXABLE YEAR | | 1985 TAXABLE YEAR | | 1986 TAXABLE YEAR | | 1987 TAXABLE YEAR | |
|---|---|---|---|---|---|---|---|---|
| | **NUMBER OF RETURNS** | | | | | | | |
| ADJUSTED GROSS INCOME CLASS | NUMBER | PERCENT OF TOTAL | NUMBER | PERCENT OF TOTAL | NUMBER | PERCENT OF TOTAL | NUMBER | PERCENT OF TOTAL |
| UNDER $5,000 | 2,049,086 | 17.6 | 2,073,136 | 17.5 | 2,007,400 | 16.4 | 1,965,184 | 15.5 |
| 5,000 UNDER 10,000 | 1,724,121 | 14.8 | 1,775,652 | 15.0 | 1,844,528 | 15.1 | 1,643,771 | 13.0 |
| 10,000 UNDER 15,000 | 1,496,282 | 12.9 | 1,492,278 | 12.6 | 1,517,030 | 12.4 | 1,447,508 | 11.4 |
| 15,000 UNDER 20,000 | 1,260,505 | 10.8 | 1,257,550 | 10.6 | 1,195,631 | 9.8 | 1,302,434 | 10.3 |
| 20,000 UNDER 25,000 | 1,026,962 | 8.8 | 985,583 | 8.3 | 1,013,345 | 8.3 | 1,069,337 | 8.5 |
| 25,000 UNDER 30,000 | 875,769 | 7.5 | 865,094 | 7.3 | 904,882 | 7.4 | 921,237 | 7.3 |
| 30,000 UNDER 40,000 | 1,280,923 | 11.0 | 1,330,640 | 11.2 | 1,374,600 | 11.2 | 1,471,130 | 11.6 |
| 40,000 UNDER 50,000 | 781,720 | 6.7 | 788,858 | 6.7 | 866,050 | 7.1 | 954,726 | 7.5 |
| 50,000 UNDER 100,000 | 960,040 | 8.3 | 1,073,586 | 9.1 | 1,257,333 | 10.3 | 1,540,380 | 12.2 |
| 100,000 AND OVER | 174,921 | 1.5 | 214,823 | 1.8 | 260,373 | 2.1 | 334,143 | 2.6 |
| **TOTALS** | 11,630,329 | 100.0 | 11,857,200 | 100.0 | 12,241,172 | 100.0 | 12,649,850 | 100.0 |
| | **ADJUSTED GROSS INCOME IN THOUSANDS** | | | | | | | |
| ADJUSTED GROSS INCOME CLASS | AMOUNT | PERCENT OF TOTAL | AMOUNT | PERCENT OF TOTAL | AMOUNT | PERCENT OF TOTAL | AMOUNT | PERCENT OF TOTAL |
| UNDER $5,000 | $ 6,587,494 | 2.3 | $ 4,296,043 | 1.4 | $ 5,438,188 | 1.6 | $-7,824,801 | -2.0 |
| 5,000 UNDER 10,000 | 14,449,652 | 5.0 | 14,659,962 | 4.8 | 15,147,566 | 4.5 | 12,249,389 | 3.2 |
| 10,000 UNDER 15,000 | 19,374,797 | 6.7 | 19,364,110 | 6.3 | 19,492,896 | 5.7 | 17,979,354 | 4.7 |
| 15,000 UNDER 20,000 | 22,539,104 | 7.8 | 22,587,063 | 7.4 | 21,236,713 | 6.2 | 22,702,767 | 5.9 |
| 20,000 UNDER 25,000 | 23,511,980 | 8.1 | 22,448,906 | 7.3 | 23,252,422 | 6.8 | 23,967,551 | 6.3 |
| 25,000 UNDER 30,000 | 24,214,726 | 8.3 | 23,911,328 | 7.8 | 25,151,547 | 7.4 | 25,305,118 | 6.6 |
| 30,000 UNDER 40,000 | 44,873,194 | 15.5 | 46,362,414 | 15.2 | 48,202,009 | 14.2 | 50,931,737 | 13.3 |
| 40,000 UNDER 50,000 | 35,063,620 | 12.1 | 35,291,103 | 11.5 | 38,918,820 | 11.4 | 42,611,012 | 11.1 |
| 50,000 UNDER 100,000 | 62,034,101 | 21.4 | 70,145,205 | 22.9 | 82,393,362 | 24.2 | 101,941,489 | 26.7 |
| 100,000 AND OVER | 37,454,964 | 12.9 | 46,939,560 | 15.3 | 61,130,225 | 18.0 | 92,464,989 | 24.2 |
| **TOTALS** | $290,103,632 | 100.0 | $306,005,694 | 100.0 | $340,363,748 | 100.0 | $382,328,605 | 100.0 |
| | **TAX ASSESSED IN THOUSANDS** | | | | | | | |
| ADJUSTED GROSS INCOME CLASS | AMOUNT | PERCENT OF TOTAL | AMOUNT | PERCENT OF TOTAL | AMOUNT | PERCENT OF TOTAL | AMOUNT | PERCENT OF TOTAL |
| UNDER $5,000 | $ 11,148 | 0.1 | $ 8,425 | 0.1 | $ 11,148 | 0.1 | $ 5,601 | 0.0 |
| 5,000 UNDER 10,000 | 55,055 | 0.6 | 42,433 | 0.4 | 36,382 | 0.3 | 17,207 | 0.1 |
| 10,000 UNDER 15,000 | 195,952 | 2.0 | 168,301 | 1.6 | 153,635 | 1.2 | 107,053 | 0.8 |
| 15,000 UNDER 20,000 | 365,024 | 3.7 | 326,197 | 3.1 | 291,863 | 2.3 | 248,817 | 1.9 |
| 20,000 UNDER 25,000 | 500,444 | 5.1 | 446,791 | 4.2 | 437,533 | 3.5 | 372,315 | 2.9 |
| 25,000 UNDER 30,000 | 611,393 | 6.2 | 581,747 | 5.5 | 572,738 | 4.6 | 502,259 | 3.9 |
| 30,000 UNDER 40,000 | 1,256,369 | 12.8 | 1,292,034 | 12.1 | 1,311,673 | 10.4 | 1,203,048 | 9.3 |
| 40,000 UNDER 50,000 | 1,124,823 | 11.5 | 1,081,938 | 10.2 | 1,170,924 | 9.3 | 1,192,900 | 9.3 |
| 50,000 UNDER 100,000 | 2,685,787 | 27.4 | 2,874,515 | 27.0 | 3,343,976 | 26.6 | 3,915,813 | 30.4 |
| 100,000 AND OVER | 3,011,269 | 30.7 | 3,813,707 | 35.9 | 5,256,547 | 41.8 | 5,307,133 | 41.2 |
| **TOTALS** | $9,817,264 | 100.0 | $10,636,088 | 100.0 | $12,586,419 | 100.0 | $12,872,146 | 100.0 |

FOOTNOTES FOLLOW THIS SECTION

## TABLE 3†
## Personal Income Tax Statistics
## BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED
### 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | DOLLARS IN THOUSANDS | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | RETURNS | | | ADJUSTED GROSS INCOME¹ | | | TAXABLE INCOME³ | | | TAX ASSESSED | | |
| | NUMBER | PERCENT OF TOTAL | PERCENT CUMULATIVE | AMOUNT | PERCENT OF TOTAL | PERCENT CUMULATIVE | AMOUNT | PERCENT OF TOTAL | PERCENT CUMULATIVE | AMOUNT | PERCENT OF TOTAL | PERCENT CUMULATIVE |
| **NO ADJUSTED GROSS INCOME** | 115,018 | 0.9 | 0.9 | $-11,506,179 | -3.0 | -3.0 | $ 611 | 0.0 | 0.0 | $ 5,288 | 0.0 | 0.0 |
| $1 UNDER 1,000 | 667,705 | 5.3 | 6.2 | 84,677 | 0.0 | -3.0 | 2,679 | 0.0 | 0.0 | 0 | 0.0 | 0.0 |
| 1,000 UNDER 2,000 | 267,754 | 2.1 | 8.3 | 402,556 | 0.1 | -2.9 | 31,584 | 0.0 | 0.0 | 33 | 0.0 | 0.0 |
| 2,000 UNDER 3,000 | 308,423 | 2.4 | 10.7 | 777,128 | 0.2 | -2.7 | 180,066 | 0.1 | 0.1 | 139 | 0.0 | 0.0 |
| 3,000 UNDER 4,000 | 309,040 | 2.4 | 13.2 | 1,081,097 | 0.3 | -2.4 | 395,606 | 0.1 | 0.2 | 87 | 0.0 | 0.0 |
| 4,000 UNDER 5,000 | 297,246 | 2.3 | 15.5 | 1,335,920 | 0.3 | -2.0 | 6[illegible],910 | 0.2 | 0.4 | 54 | 0.0 | 0.0 |
| 5,000 UNDER 6,000 | 342,088 | 2.7 | 18.2 | 1,886,490 | 0.5 | -1.6 | 1,010,532 | 0.3 | 0.7 | 87 | 0.0 | 0.0 |
| 6,000 UNDER 7,000 | 341,466 | 2.7 | 20.9 | 2,218,221 | 0.6 | -1.0 | 1,337,228 | 0.4 | 1.1 | 664 | 0.0 | 0.0 |
| 7,000 UNDER 8,000 | 326,493 | 2.6 | 23.5 | 2,445,035 | 0.6 | -0.3 | 1,542,607 | 0.5 | 1.6 | 2,094 | 0.0 | 0.1 |
| 8,000 UNDER 9,000 | 321,986 | 2.5 | 26.1 | 2,737,560 | 0.7 | 0.4 | 1,799,287 | 0.6 | 2.2 | 4,846 | 0.0 | 0.1 |
| 9,000 UNDER 10,000 | 311,738 | 2.5 | 28.5 | 2,962,083 | 0.8 | 1.2 | 2,036,608 | 0.6 | 2.8 | 9,516 | 0.1 | 0.2 |
| 10,000 UNDER 11,000 | 303,246 | 2.4 | 30.9 | 3,181,913 | 0.8 | 2.0 | 2,221,399 | 0.7 | 3.5 | 11,745 | 0.1 | 0.3 |
| 11,000 UNDER 12,000 | 310,903 | 2.5 | 33.4 | 3,574,931 | 0.9 | 2.9 | 2,587,445 | 0.8 | 4.4 | 18,267 | 0.1 | 0.4 |
| 12,000 UNDER 13,000 | 294,673 | 2.3 | 35.7 | 3,688,119 | 1.0 | 3.9 | 2,699,435 | 0.9 | 5.2 | 21,098 | 0.2 | 0.6 |
| 13,000 UNDER 14,000 | 272,956 | 2.2 | 37.9 | 3,680,586 | 1.0 | 4.9 | 2,713,425 | 0.9 | 6.1 | 25,602 | 0.2 | 0.8 |
| 14,000 UNDER 15,000 | 265,730 | 2.1 | 40.0 | 3,853,805 | 1.0 | 5.9 | 2,961,390 | 0.9 | 7.0 | 30,341 | 0.2 | 1.0 |
| 15,000 UNDER 16,000 | 286,016 | 2.3 | 42.2 | 4,438,496 | 1.2 | 7.0 | 3,431,387 | 1.1 | 8.1 | 40,391 | 0.3 | 1.3 |
| 16,000 UNDER 17,000 | 258,537 | 2.0 | 44.3 | 4,268,778 | 1.1 | 8.1 | 3,333,260 | 1.1 | 9.1 | 41,981 | 0.3 | 1.6 |
| 17,000 UNDER 18,000 | 260,086 | 2.1 | 46.3 | 4,546,331 | 1.2 | 9.3 | 3,587,878 | 1.1 | 10.3 | 50,901 | 0.4 | 2.0 |
| 18,000 UNDER 19,000 | 256,244 | 2.0 | 48.4 | 4,739,963 | 1.2 | 10.6 | 3,751,254 | 1.2 | 11.5 | 55,885 | 0.4 | 2.5 |
| 19,000 UNDER 20,000 | 241,551 | 1.9 | 50.3 | 4,709,199 | 1.2 | 11.8 | 3,743,567 | 1.2 | 12.6 | 59,659 | 0.5 | 2.9 |
| 20,000 UNDER 21,000 | 239,368 | 1.9 | 52.2 | 4,908,781 | 1.3 | 13.1 | 3,925,671 | 1.2 | 13.9 | 66,906 | 0.5 | 3.5 |
| 21,000 UNDER 22,000 | 216,504 | 1.7 | 53.9 | 4,651,752 | 1.2 | 14.3 | 3,704,195 | 1.2 | 15.1 | 66,208 | 0.5 | 4.0 |
| 22,000 UNDER 23,000 | 213,872 | 1.7 | 55.6 | 4,812,447 | 1.3 | 15.6 | 3,876,671 | 1.2 | 16.3 | 75,125 | 0.6 | 4.6 |
| 23,000 UNDER 24,000 | 189,936 | 1.5 | 57.1 | 4,462,621 | 1.2 | 16.7 | 3,560,645 | 1.1 | 17.4 | 71,636 | 0.6 | 5.1 |
| 24,000 UNDER 25,000 | 209,657 | 1.7 | 58.7 | 5,131,950 | [illegible] | 18.1 | 4,143,831 | 1.3 | 18.7 | 92,440 | 0.7 | 5.8 |
| 25,000 UNDER 26,000 | 190,193 | 1.5 | 60.2 | 4,847,189 | 1.3 | 19.3 | 3,875,198 | 1.2 | 19.9 | 89,365 | 0.7 | 6.5 |
| 26,000 UNDER 27,000 | 189,426 | 1.5 | 61.7 | 5,023,654 | 1.3 | 20.6 | 4,073,612 | 1.3 | 21.2 | 98,948 | 0.8 | 7.3 |
| 27,000 UNDER 28,000 | 181,721 | 1.4 | 63.2 | 5,000,751 | 1.3 | 22.0 | 4,001,913 | 1.3 | 22.5 | 97,483 | 0.8 | 8.1 |
| 28,000 UNDER 29,000 | 182,129 | 1.4 | 64.6 | 5,190,202 | 1.4 | 23.3 | 4,166,297 | 1.3 | 23.8 | 101,002 | 0.8 | 8.8 |
| 29,000 UNDER 30,000 | 177,766 | 1.4 | 66.0 | 5,243,322 | 1.4 | 24.7 | 4,244,310 | 1.3 | 25.2 | 115,461 | 0.9 | 9.7 |
| 30,000 UNDER 35,000 | 811,381 | 6.4 | 72.4 | 26,307,674 | 6.9 | 31.6 | 21,194,924 | 6.7 | 31.9 | 585,416 | 4.5 | 14.3 |
| 35,000 UNDER 40,000 | 659,749 | 5.2 | 77.6 | 24,624,063 | 6.4 | 38.0 | 19,865,168 | 6.3 | 38.1 | 617,632 | 4.8 | 19.1 |
| 40,000 UNDER 50,000 | 954,726 | 7.5 | 85.2 | 42,611,012 | 11.1 | 49.2 | 34,369,920 | 10.9 | 49.0 | 1,192,900 | 9.3 | 28.3 |
| 50,000 UNDER 60,000 | 626,778 | 5.0 | 90.1 | 34,262,150 | 9.0 | 58.1 | 27,618,994 | 8.7 | 57.7 | 1,103,522 | 8.6 | 36.9 |
| 60,000 UNDER 70,000 | 405,218 | 3.2 | 93.3 | 26,227,110 | 6.9 | 65.0 | 21,177,139 | 6.7 | 64.4 | 990,885 | 7.7 | 44.6 |
| 70,000 UNDER 80,000 | 259,242 | 2.0 | 95.4 | 19,366,157 | 5.1 | 70.0 | 15,715,220 | 5.0 | 69.4 | 815,450 | 6.3 | 51.0 |
| 80,000 UNDER 90,000 | 150,064 | 1.2 | 96.6 | 12,712,364 | 3.3 | 73.4 | 10,087,521 | 3.2 | 72.6 | 556,889 | 4.3 | 55.3 |
| 90,000 UNDER 100,000 | 99,078 | 0.8 | 97.4 | 9,373,708 | 2.5 | 75.8 | 7,605,987 | 2.4 | 75.0 | 449,067 | 3.5 | 58.8 |
| 100,000 UNDER 150,000 | 175,933 | 1.4 | 98.7 | 20,972,110 | 5.5 | 81.3 | 17,068,561 | 5.4 | 80.4 | 1,143,299 | 8.9 | 67.7 |
| 150,000 UNDER 200,000 | 60,769 | 0.5 | 99.2 | 10,439,391 | 2.7 | 84.0 | 8,700,731 | 2.8 | 83.2 | 617,453 | 4.8 | 72.4 |
| 200,000 UNDER 300,000 | 50,297 | 0.4 | 99.6 | 12,133,308 | 3.2 | 87.2 | 10,366,296 | 3.3 | 86.4 | 801,803 | 6.2 | 78.7 |
| 300,000 UNDER 400,000 | 16,293 | 0.1 | 99.7 | 5,602,026 | 1.5 | 88.7 | 4,855,824 | 1.5 | 88.0 | 413,495 | 3.2 | 81.9 |
| 400,000 UNDER 500,000 | 8,519 | 0.1 | 99.8 | 3,790,385 | 1.0 | 89.7 | 3,325,677 | 1.1 | 89.0 | 277,506 | 2.2 | 84.0 |
| 500,000 UNDER 1,000,000 | 13,778 | 0.1 | 99.9 | 9,391,210 | 2.5 | 92.1 | 8,348,546 | 2.6 | 91.7 | 688,202 | 5.3 | 89.4 |
| 1,000,000 AND OVER | 8,554 | 0.1 | 100.0 | 30,136,559 | 7.9 | 100.0 | 26,378,040 | 8.3 | 100.0 | 1,365,375 | 10.6 | 100.0 |
| **TOTAL** | $12,649,850 | 100.0 | 100.0 | $382,328,605 | 100.0 | 100.0 | $316,237,049 | 100.0 | 100.0 | $12,872,146 | 100.0 | 100.0 |

FOOTNOTES FOLLOW THIS SECTION

## TABLE 4A†
### Personal Income Tax Statistics
### COMPARISON BY ADJUSTED GROSS INCOME CLASS
### State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | NUMBER OF RETURNS | | FEDERAL AGI (THOUSANDS) | CALIFORNIA[1] AGI (THOUSANDS) | CALIFORNIA[2] ADJUSTMENTS (THOUSANDS) | DEDUCTIONS[3] (THOUSANDS) | TAXABLE[4] INCOME (THOUSANDS) | TAX[5] ASSESSED (THOUSANDS) |
|---|---|---|---|---|---|---|---|---|
| | ALL | TAXABLE | | | | | | |
| **NEGATIVE** | 99,780 | 1,453 | $-19,905,901 | $-11,506,179 | $8,402,305 | $ 3,499,838 | $ 611 | $ 5,288 |
| **ZERO** | 15,238 | — | 1,491 | — | -1,491 | 36,162 | — | — |
| $1 TO 999 | 667,705 | — | 931,980 | 84,677 | -847,302 | 1,709,777 | 2,679 | — |
| 1,000 TO 1,999 | 267,754 | 600 | 481,742 | 402,556 | -79,186 | 565,626 | 31,584 | 33 |
| 2,000 TO 2,999 | 308,423 | 1,116 | 843,154 | 777,128 | -66,026 | 734,195 | 180,066 | 139 |
| 3,000 TO 3,999 | 309,040 | 2,195 | 1,148,962 | 1,081,097 | -67,865 | 772,234 | 395,606 | 87 |
| 4,000 TO 4,999 | 297,246 | 578 | 1,439,965 | 1,335,920 | -103,961 | 778,562 | 618,910 | 54 |
| 5,000 TO 5,999 | 342,088 | 2,090 | 1,773,467 | 1,886,490 | 113,023 | 965,413 | 1,010,532 | 87 |
| 6,000 TO 6,999 | 341,466 | 135,941 | 2,288,458 | 2,218,221 | -70,237 | 966,479 | 1,337,228 | 664 |
| 7,000 TO 7,999 | 326,493 | 150,222 | 2,503,920 | 2,445,035 | -58,800 | 942,985 | 1,542,607 | 2,094 |
| 8,000 TO 8,999 | 321,986 | 148,282 | 2,709,434 | 2,737,560 | 28,127 | 1,015,004 | 1,799,287 | 4,846 |
| 9,000 TO 9,999 | 311,738 | 169,411 | 2,909,799 | 2,962,083 | 52,283 | 964,240 | 2,036,608 | 9,516 |
| 10,000 TO 10,999 | 303,246 | 151,921 | 3,267,496 | 3,181,913 | -85,565 | 999,669 | 2,221,399 | 11,745 |
| 11,000 TO 11,999 | 310,903 | 160,582 | 3,681,829 | 3,574,931 | -106,898 | 1,016,536 | 2,587,445 | 18,267 |
| 12,000 TO 12,999 | 294,673 | 158,247 | 3,886,609 | 3,688,119 | -198,490 | 1,048,438 | 2,699,435 | 21,098 |
| 13,000 TO 13,999 | 272,956 | 163,250 | 3,769,610 | 3,680,586 | -89,025 | 1,010,668 | 2,713,425 | 25,602 |
| 14,000 TO 14,999 | 265,730 | 164,837 | 3,961,338 | 3,853,805 | -107,533 | 903,043 | 2,961,390 | 30,341 |
| 15,000 TO 15,999 | 286,016 | 202,159 | 4,416,922 | 4,438,496 | 21,575 | 1,020,706 | 3,431,387 | 40,391 |
| 16,000 TO 16,999 | 258,537 | 176,826 | 4,352,805 | 4,268,778 | -84,027 | 935,905 | 3,333,260 | 41,981 |
| 17,000 TO 17,999 | 260,086 | 187,950 | 4,589,075 | 4,546,331 | -42,743 | 975,049 | 3,587,878 | 50,901 |
| 18,000 TO 18,999 | 256,244 | 199,554 | 4,821,184 | 4,739,963 | -81,221 | 1,030,933 | 3,751,254 | 55,885 |
| 19,000 TO 19,999 | 241,551 | 184,943 | 4,719,197 | 4,709,199 | -9,999 | 978,602 | 3,743,567 | 59,659 |
| 20,000 TO 20,999 | 239,368 | 191,789 | 4,955,918 | 4,908,781 | -47,137 | 991,522 | 3,925,671 | 66,906 |
| 21,000 TO 21,999 | 216,504 | 184,076 | 4,741,415 | 4,651,752 | -89,664 | 973,991 | 3,704,195 | 66,208 |
| 22,000 TO 22,999 | 213,872 | 185,647 | 4,846,126 | 4,812,447 | -33,751 | 945,443 | 3,876,671 | 75,125 |
| 23,000 TO 23,999 | 189,936 | 167,158 | 4,517,737 | 4,462,621 | -55,116 | 928,552 | 3,560,645 | 71,636 |
| 24,000 TO 24,999 | 209,657 | 193,173 | 5,184,702 | 5,131,950 | -52,752 | 1,006,574 | 4,143,831 | 92,440 |
| 25,000 TO 25,999 | 190,193 | 173,723 | 4,935,347 | 4,847,189 | -88,158 | 985,112 | 3,875,198 | 89,365 |
| 26,000 TO 26,999 | 189,426 | 178,649 | 5,078,915 | 5,023,654 | -55,379 | 953,133 | 4,073,612 | 98,948 |
| 27,000 TO 27,999 | 181,721 | 167,851 | 5,104,277 | 5,000,751 | -103,526 | 999,886 | 4,001,913 | 97,483 |
| 28,000 TO 28,999 | 182,129 | 169,871 | 5,324,907 | 5,190,202 | -134,705 | 1,025,829 | 4,166,297 | 101,002 |
| 29,000 TO 29,999 | 177,768 | 168,224 | 5,353,614 | 5,243,322 | -110,292 | 999,012 | 4,244,310 | 115,461 |
| 30,000 TO 30,999 | 170,093 | 162,787 | 5,297,960 | 5,183,178 | -114,782 | 1,055,342 | 4,179,376 | 111,994 |
| 31,000 TO 31,999 | 166,731 | 159,926 | 5,433,524 | 5,249,031 | -110,434 | 1,029,292 | 4,224,151 | 112,161 |
| 32,000 TO 32,999 | 168,910 | 164,460 | 5,622,033 | 5,486,534 | -135,499 | 1,018,774 | 4,467,760 | 128,292 |
| 33,000 TO 33,999 | 160,116 | 153,441 | 5,482,444 | 5,366,064 | -116,379 | 1,059,856 | 4,371,598 | 121,716 |
| 34,000 TO 34,999 | 145,531 | 138,597 | 5,141,258 | 5,022,867 | -118,391 | 1,010,828 | 4,012,039 | 111,253 |
| 35,000 TO 35,999 | 153,434 | 150,458 | 5,579,557 | 5,444,603 | -134,954 | 1,017,845 | 4,427,813 | 131,300 |
| 36,000 TO 36,999 | 146,656 | 142,284 | 5,464,381 | 5,348,057 | -107,354 | 1,076,838 | 4,279,615 | 134,758 |
| 37,000 TO 37,999 | 130,271 | 128,418 | 5,021,584 | 4,884,641 | -136,942 | 901,548 | 3,983,093 | 126,069 |
| 38,000 TO 38,999 | 110,523 | 108,297 | 4,339,723 | 4,255,428 | -84,295 | 864,213 | 3,408,986 | 105,042 |
| 39,000 TO 39,999 | 118,865 | 116,268 | 4,773,449 | 4,691,334 | -82,116 | 930,424 | 3,765,661 | 120,463 |
| 40,000 TO 49,999 | 954,726 | 941,884 | 43,560,003 | 42,611,012 | -951,400 | 8,278,473 | 34,369,920 | 1,192,900 |
| 50,000 TO 59,999 | 626,778 | 623,091 | 34,834,245 | 34,262,150 | -572,578 | 6,652,232 | 27,618,994 | 1,103,522 |
| 60,000 TO 69,999 | 405,218 | 402,034 | 26,561,709 | 26,227,110 | -334,599 | 5,069,039 | 21,177,139 | 990,885 |
| 70,000 TO 79,999 | 259,242 | 257,415 | 19,521,056 | 19,366,157 | -154,900 | 3,650,936 | 15,715,220 | 815,450 |
| 80,000 TO 89,999 | 150,064 | 148,596 | 11,334,076 | 12,712,364 | 1,378,289 | 2,825,563 | 10,087,521 | 556,889 |
| 90,000 TO 99,999 | 99,078 | 97,969 | 9,454,600 | 9,373,708 | -80,892 | 1,767,721 | 7,605,987 | 449,067 |
| 100,000 TO 149,999 | 175,933 | 174,425 | 21,263,020 | 20,972,110 | -274,738 | 3,921,547 | 17,068,561 | 1,143,299 |
| 150,000 TO 199,999 | 60,769 | 59,444 | 10,754,697 | 10,439,391 | -315,305 | 1,778,203 | 8,700,731 | 617,453 |
| 200,000 TO 299,999 | 50,297 | 49,992 | 11,863,744 | 12,133,308 | 268,461 | 1,785,032 | 10,366,296 | 801,803 |
| 300,000 TO 399,999 | 16,293 | 16,160 | 5,586,509 | 5,602,026 | 15,252 | 761,703 | 4,855,824 | 413,495 |
| 400,000 TO 499,999 | 8,519 | 8,398 | 3,772,808 | 3,790,385 | 17,430 | 468,144 | 3,325,677 | 277,506 |
| 500,000 TO 999,999 | 13,778 | 13,582 | 9,306,427 | 9,391,210 | 84,756 | 1,071,956 | 8,348,546 | 688,202 |
| 1,000,000 TO 1,999,999 | 5,135 | 4,910 | 6,962,716 | 7,028,260 | 73,262 | 802,601 | 6,234,010 | 463,385 |
| 2,000,000 TO 2,999,999 | 1,284 | 1,206 | 3,120,992 | 3,119,116 | -2,073 | 326,104 | 2,805,431 | 199,810 |
| 3,000,000 TO 3,999,999 | 618 | 582 | 2,410,506 | 2,135,192 | -275,314 | 281,402 | 1,855,116 | 119,483 |
| 4,000,000 TO 4,999,999 | 334 | 283 | 1,524,378 | 1,473,698 | -51,318 | 183,806 | 1,298,904 | 68,064 |
| 5,000,000 TO OVER | 1,183 | 1,032 | 16,569,495 | 16,380,293 | -161,148 | 2,218,680 | 14,184,579 | 514,633 |
| **TOTAL** | 12,649,852 | 8,368,257 | $379,192,388 | $382,328,605 | $3,268,503 | $84,487,220 | $316,237,049 | $12,872,146 |

FOOTNOTES FOLLOW THIS SECTION

## TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | SALARIES AND WAGES | | DIVIDENDS | | INTEREST | | ANNUITIES AND PENSIONS | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | 32,766 | $ 1,013,546 | 33,338 | $ 466,266 | 78,964 | $ 3,852,328 | 8,417 | $ 121,696 |
| **ZERO** | 1,627 | 14,301 | 1,008 | 1,093 | 2,494 | 3,552 | 867 | 3,123 |
| $1 TO 999 | 102,700 | 549,043 | 22,721 | 18,693 | 80,371 | 69,584 | 11,507 | 85,165 |
| 1,000 TO 1,999 | 190,502 | 401,378 | 29,417 | 17,847 | 96,073 | 80,227 | 6,816 | 13,670 |
| 2,000 TO 2,999 | 220,228 | 617,540 | 30,637 | 57,469 | 127,095 | 145,229 | 15,007 | 38,160 |
| 3,000 TO 3,999 | 240,954 | 910,512 | 24,200 | 25,590 | 108,484 | 107,452 | 16,215 | 49,169 |
| 4,000 TO 4,999 | 225,805 | 1,003,685 | 22,123 | 34,380 | 115,891 | 130,621 | 19,671 | 89,595 |
| 5,000 TO 5,999 | 257,294 | 1,647,033 | 28,930 | 27,624 | 135,653 | 358,472 | 34,793 | 130,888 |
| 6,000 TO 6,999 | 241,996 | 1,491,037 | 31,984 | 60,409 | 134,634 | 217,578 | 34,592 | 129,820 |
| 7,000 TO 7,999 | 240,284 | 1,742,231 | 33,276 | 56,184 | 145,255 | 241,544 | 43,880 | 217,041 |
| 8,000 TO 8,999 | 238,108 | 1,920,840 | 27,951 | 46,227 | 138,921 | 314,458 | 42,695 | 195,825 |
| 9,000 TO 9,999 | 237,150 | 2,149,403 | 29,728 | 47,993 | 135,185 | 284,801 | 52,129 | 257,990 |
| 10,000 TO 10,999 | 224,075 | 2,224,467 | 41,890 | 74,760 | 146,972 | 322,969 | 46,347 | 272,361 |
| 11,000 TO 11,999 | 237,672 | 2,685,199 | 32,565 | 64,393 | 153,779 | 376,341 | 44,013 | 300,728 |
| 12,000 TO 12,999 | 232,281 | 2,855,106 | 37,101 | 78,125 | 155,821 | 312,957 | 49,223 | 338,382 |
| 13,000 TO 13,999 | 209,766 | 2,640,927 | 32,229 | 76,669 | 142,992 | 292,972 | 39,879 | 262,912 |
| 14,000 TO 14,999 | 210,955 | 2,909,284 | 28,613 | 64,963 | 131,518 | 281,670 | 41,643 | 284,787 |
| 15,000 TO 15,999 | 225,261 | 3,314,212 | 40,941 | 91,016 | 158,260 | 309,872 | 43,216 | 370,847 |
| 16,000 TO 16,999 | 205,308 | 3,218,620 | 35,771 | 71,740 | 149,027 | 325,501 | 44,555 | 357,143 |
| 17,000 TO 17,999 | 206,420 | 3,468,477 | 34,245 | 90,298 | 153,834 | 283,967 | 42,728 | 392,036 |
| 18,000 TO 18,999 | 206,571 | 3,648,143 | 43,392 | 100,732 | 155,017 | 409,569 | 42,875 | 356,526 |
| 19,000 TO 19,999 | 197,120 | 3,714,243 | 40,805 | 112,803 | 159,780 | 416,748 | 38,343 | 355,392 |
| 20,000 TO 20,999 | 190,134 | 3,754,961 | 35,839 | 98,421 | 155,368 | 335,932 | 41,491 | 333,238 |
| 21,000 TO 21,999 | 179,533 | 3,639,922 | 38,741 | 88,606 | 151,705 | 348,726 | 36,550 | 344,913 |
| 22,000 TO 22,999 | 174,641 | 3,721,295 | 40,018 | 92,760 | 147,688 | 346,737 | 40,862 | 378,720 |
| 23,000 TO 23,999 | 160,152 | 3,550,526 | 38,038 | 89,148 | 129,273 | 280,520 | 30,481 | 317,585 |
| 24,000 TO 24,999 | 176,888 | 4,063,202 | 39,092 | 100,318 | 141,712 | 315,601 | 32,754 | 276,789 |
| 25,000 TO 25,999 | 156,997 | 3,813,714 | 36,941 | 111,142 | 134,459 | 337,206 | 29,635 | 249,416 |
| 26,000 TO 26,999 | 163,846 | 4,084,421 | 34,326 | 94,927 | 136,741 | 290,960 | 34,472 | 310,666 |
| 27,000 TO 27,999 | 162,284 | 4,204,612 | 35,458 | 53,425 | 141,858 | 234,508 | 29,432 | 270,817 |
| 28,000 TO 28,999 | 162,009 | 4,278,281 | 41,716 | 123,117 | 142,226 | 264,330 | 27,890 | 288,539 |
| 29,000 TO 29,999 | 149,883 | 4,206,749 | 37,771 | 108,285 | 141,477 | 343,710 | 29,923 | 306,180 |
| 30,000 TO 30,999 | 147,493 | 4,202,096 | 38,621 | 140,430 | 135,119 | 317,352 | 34,309 | 327,738 |
| 31,000 TO 31,999 | 147,381 | 4,424,657 | 34,186 | 77,941 | 136,412 | 324,730 | 28,424 | 311,221 |
| 32,000 TO 32,999 | 145,106 | 4,447,957 | 40,218 | 76,518 | 134,262 | 335,644 | 29,121 | 267,205 |
| 33,000 TO 33,999 | 140,580 | 4,345,523 | 36,882 | 93,525 | 134,443 | 249,640 | 26,093 | 276,243 |
| 34,000 TO 34,999 | 128,653 | 4,239,685 | 37,036 | 58,061 | 120,324 | 292,073 | 24,800 | 226,797 |
| 35,000 TO 35,999 | 135,874 | 4,513,092 | 39,202 | 87,407 | 126,381 | 284,886 | 25,147 | 270,735 |
| 36,000 TO 36,999 | 130,271 | 4,478,456 | 31,267 | 57,212 | 120,437 | 210,913 | 23,217 | 243,698 |
| 37,000 TO 37,999 | 116,061 | 4,063,284 | 33,738 | 112,968 | 112,009 | 231,590 | 23,917 | 178,588 |
| 38,000 TO 38,999 | 100,091 | 3,600,598 | 30,776 | 54,363 | 94,510 | 276,419 | 20,476 | 214,272 |
| 39,000 TO 39,999 | 106,199 | 3,862,568 | 31,904 | 63,286 | 104,365 | 220,718 | 16,798 | 213,999 |
| 40,000 TO 49,999 | 863,012 | 35,456,670 | 262,927 | 711,713 | 862,396 | 2,242,065 | 192,698 | 1,931,439 |
| 50,000 TO 59,999 | 566,340 | 28,241,168 | 215,660 | 600,080 | 599,973 | 1,763,348 | 130,159 | 1,408,977 |
| 60,000 TO 69,999 | 358,815 | 20,883,271 | 163,700 | 502,818 | 404,337 | 1,387,393 | 89,960 | 1,039,675 |
| 70,000 TO 79,999 | 231,441 | 15,018,508 | 118,886 | 437,380 | 260,768 | 1,096,039 | 55,071 | 617,408 |
| 80,000 TO 89,999 | 130,937 | 9,624,471 | 76,975 | 323,626 | 159,028 | 907,350 | 30,817 | 354,469 |
| 90,000 TO 99.999 | 88,469 | 7,023,225 | 51,412 | 173,991 | 105,522 | 608,351 | 21,032 | 279,735 |
| 100,000 TO 149,999 | 142,463 | 13,460,075 | 108,624 | 692,467 | 198,541 | 1,842,079 | 35,057 | 511,950 |
| 150,000 TO 199,999 | 46,996 | 6,052,826 | 40,384 | 485,243 | 70,579 | 1,214,423 | 10,936 | 180,781 |
| 200,000 TO 299,999 | 38,145 | 6,389,755 | 35,817 | 502,891 | 61,038 | 1,309,223 | 8,360 | 165,513 |
| 300,000 TO 399,999 | 12,331 | 2,917,690 | 12,031 | 243,781 | 20,274 | 646,330 | 2,413 | 60,248 |
| 400,000 TO 499,999 | 6,374 | 1,870,786 | 6,487 | 166,940 | 10,962 | 427,722 | 1,397 | 39,821 |
| 500,000 TO 999,999 | 10,071 | 4,172,346 | 10,877 | 414,007 | 18,411 | 1,195,771 | 2,259 | 74,118 |
| 1,000,000 TO 1,999,999 | 3,640 | 2,298,790 | 4,171 | 376,681 | 7,093 | 1,057,706 | 788 | 32,385 |
| 2,000,000 TO 2,999,999 | 883 | 874,896 | 1,037 | 129,014 | 1,733 | 445,416 | 205 | 8,499 |
| 3,000,000 TO 3,999,999 | 444 | 590,877 | 505 | 108,933 | 860 | 487,942 | 89 | 3,367 |
| 4,000,000 TO 4,999,999 | 264 | 382,143 | 264 | 81,760 | 451 | 329,882 | 46 | 561 |
| 5,000,000 TO OVER | 809 | 2,806,517 | 988 | 1,032,828 | 1,632 | 2,395,740 | 128 | 9,132 |
| **TOTAL** | 9,860,353 | $283,698,840 | 2,525,380 | $10,451,287 | 8,230,387 | $34,337,387 | 1,886,618 | $16,948,693 |

FOOTNOTES FOLLOW THIS SECTION

## TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | BUSINESS INCOME[6] | | | | FARMS | | | |
|---|---|---|---|---|---|---|---|---|
| | PROFIT | | LOSS | | PROFIT | | LOSS | |
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | 11,157 | $ 359,242 | 48,448 | $1,697,876 | 524 | $ 8,931 | 8,508 | $1,366,477 |
| **ZERO** | — | — | 264 | 16 | — | — | — | — |
| $1 TO 999 | 15,986 | 16,898 | 2,355 | 9,849 | — | — | 1,116 | 6,977 |
| 1,000 TO 1,999 | 18,592 | 31,034 | 5,819 | 51,605 | 372 | 696 | 372 | 7,192 |
| 2,000 TO 2,999 | 23,633 | 63,330 | 4,091 | 19,481 | — | — | 372 | 49,227 |
| 3,000 TO 3,999 | 20,103 | 50,655 | 6,439 | 52,380 | — | — | 744 | 11,798 |
| 4,000 TO 4,999 | 24,542 | 86,440 | 6,818 | 67,588 | 372 | 3,096 | 213 | 4,209 |
| 5,000 TO 5,999 | 27,886 | 112,987 | 8,176 | 49,615 | 1,116 | 1,053 | 1,983 | 26,806 |
| 6,000 TO 6,999 | 34,312 | 156,646 | 3,475 | 15,472 | 372 | 2,328 | 744 | 9,162 |
| 7,000 TO 7,999 | 27,357 | 151,082 | 8,382 | 30,476 | 372 | 2,156 | 372 | 12,750 |
| 8,000 TO 8,999 | 24,396 | 152,262 | 4,952 | 8,273 | 372 | 639 | 737 | 8,969 |
| 9,000 TO 9,999 | 24,919 | 144,266 | 7,342 | 24,173 | 585 | 1,867 | 957 | 7,805 |
| 10,000 TO 10,999 | 29,310 | 198,462 | 7,432 | 26,214 | — | — | 957 | 5,488 |
| 11,000 TO 11,999 | 23,772 | 168,258 | 7,403 | 19,521 | 372 | 2,073 | — | — |
| 12,000 TO 12,999 | 27,191 | 213,064 | 7,183 | 36,231 | 600 | 4,877 | 1,380 | 10,701 |
| 13,000 TO 13,999 | 20,503 | 139,715 | 8,205 | 40,124 | 994 | 4,145 | 1,239 | 4,695 |
| 14,000 TO 14,999 | 18,237 | 141,464 | 6,179 | 24,796 | 957 | 11,913 | 638 | 4,472 |
| 15,000 TO 15,999 | 20,783 | 165,563 | 6,692 | 19,285 | 1,116 | 6,966 | 1,116 | 5,619 |
| 16,000 TO 16,999 | 23,546 | 195,363 | 9,352 | 55,124 | 744 | 2,926 | 1,860 | 16,374 |
| 17,000 TO 17,999 | 21,515 | 217,050 | 9,509 | 38,072 | 1,008 | 3,051 | 636 | 8,797 |
| 18,000 TO 18,999 | 24,359 | 221,895 | 8,070 | 56,108 | 867 | 2,080 | 1,541 | 4,096 |
| 19,000 TO 19,999 | 18,155 | 155,888 | 8,640 | 27,030 | 585 | 2,455 | 585 | 2,929 |
| 20,000 TO 20,999 | 24,625 | 295,940 | 11,709 | 48,629 | 372 | 48 | 2,513 | 11,353 |
| 21,000 TO 21,999 | 21,206 | 231,262 | 7,554 | 31,633 | — | — | 1,116 | 3,250 |
| 22,000 TO 22,999 | 17,337 | 135,561 | 8,032 | 36,307 | 372 | 7,152 | 638 | 1,041 |
| 23,000 TO 23,999 | 24,352 | 191,820 | 6,128 | 29,811 | 1,769 | 8,579 | 744 | 5,878 |
| 24,000 TO 24,999 | 21,372 | 226,562 | 5,329 | 38,851 | 1,134 | 10,196 | 1,380 | 6,671 |
| 25,000 TO 25,999 | 19,206 | 236,401 | 8,428 | 27,349 | 372 | 371 | 372 | 7,549 |
| 26,000 TO 26,999 | 21,773 | 237,208 | 7,400 | 35,093 | 798 | 14,450 | 228 | 267 |
| 27,000 TO 27,999 | 19,572 | 232,540 | 7,523 | 22,143 | 372 | 339 | 737 | 93,587 |
| 28,000 TO 28,999 | 22,577 | 241,138 | 9,298 | 37,785 | — | — | 744 | 1,866 |
| 29,000 TO 29,999 | 19,855 | 317,067 | 7,972 | 29,648 | 372 | 625 | 372 | 7,838 |
| 30,000 TO 30,999 | 18,974 | 191,501 | 8,837 | 36,141 | 228 | 31 | 2,118 | 24,969 |
| 31,000 TO 31,999 | 16,602 | 162,755 | 7,273 | 44,312 | 1,382 | 14,791 | 1,397 | 19,851 |
| 32,000 TO 32,999 | 17,900 | 188,414 | 8,442 | 18,498 | 1,206 | 17,936 | — | — |
| 33,000 TO 33,999 | 19,899 | 237,838 | 4,138 | 11,864 | 578 | 660 | 585 | 3,518 |
| 34,000 TO 34,999 | 17,644 | 221,127 | 6,250 | 29,060 | 798 | 23,988 | 798 | 4,482 |
| 35,000 TO 35,999 | 19,317 | 240,315 | 9,139 | 34,023 | — | — | 1,913 | 9,488 |
| 36,000 TO 36,999 | 18,541 | 214,826 | 6,905 | 35,574 | 372 | 496 | 585 | 4,411 |
| 37,000 TO 37,999 | 17,539 | 216,320 | 4,850 | 8,189 | — | — | 1,860 | 13,023 |
| 38,000 TO 38,999 | 15,152 | 241,630 | 4,564 | 15,628 | 957 | 438 | 744 | 15,933 |
| 39,000 TO 39,999 | 15,782 | 210,929 | 4,183 | 6,554 | 585 | 5,775 | — | — |
| 40,000 TO 49,999 | 129,972 | 1,801,525 | 50,187 | 331,540 | 3,061 | 39,693 | 8,821 | 89,666 |
| 50,000 TO 59,999 | 89,732 | 1,690,575 | 35,777 | 261,775 | 3,500 | 58,500 | 6,262 | 42,845 |
| 60,000 TO 69,999 | 61,612 | 1,505,204 | 23,660 | 87,258 | 1,434 | 13,995 | 4,891 | 33,473 |
| 70,000 TO 79,999 | 38,814 | 1,144,629 | 20,350 | 84,329 | 1,329 | 21,190 | 3,455 | 22,441 |
| 80,000 TO 89,999 | 30,184 | 1,350,716 | 11,106 | 66,834 | 213 | 3,192 | 1,911 | 10,742 |
| 90,000 TO 99,999 | 17,749 | 568,640 | 6,942 | 48,261 | 713 | 5,899 | 1,365 | 10,486 |
| 100,000 TO 149,999 | 38,879 | 1,955,197 | 12,884 | 137,826 | 1,548 | 40,466 | 3,284 | 73,611 |
| 150,000 TO 199,999 | 12,940 | 865,011 | 5,133 | 86,516 | 781 | 29,234 | 1,722 | 110,605 |
| 200,000 TO 299,999 | 9,933 | 859,751 | 5,015 | 91,831 | 798 | 46,325 | 1,354 | 78,937 |
| 300,000 TO 399,999 | 3,126 | 325,011 | 1,637 | 51,380 | 204 | 14,042 | 659 | 42,979 |
| 400,000 TO 499,999 | 1,552 | 185,227 | 885 | 37,689 | 142 | 10,494 | 389 | 36,997 |
| 500,000 TO 999,999 | 2,518 | 341,236 | 1,689 | 78,492 | 204 | 20,911 | 747 | 50,348 |
| 1,000,000 TO 1,999,999 | 943 | 216,539 | 691 | 49,056 | 105 | 14,346 | 300 | 51,987 |
| 2,000,000 TO 2,999,999 | 260 | 136,776 | 223 | 19,917 | 20 | 3,119 | 88 | 28,452 |
| 3,000,000 TO 3,999,999 | 149 | 107,349 | 89 | 6,124 | 5 | 461 | 49 | 15,341 |
| 4,000,000 TO 4,999,999 | 63 | 89,414 | 40 | 5,809 | 3 | 105 | 45 | 55,633 |
| 5,000,000 AND OVER | 253 | 702,740 | 228 | 166,643 | 18 | 5,338 | 95 | 36,246 |
| **TOTAL** | 1,308,158 | $21,458,258 | 505,716 | $4,557,681 | 37,073 | $494,437 | 80,351 | $2,600,307 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
### State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | PARTNERSHIP[6] and S CORPORATIONS[7] | | | | RENTS AND ROYALTIES | | | |
|---|---|---|---|---|---|---|---|---|
| | PROFIT | | LOSS | | PROFIT | | LOSS | |
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | 4,474 | $ 674,284 | 26,634 | $10,290,052 | 9,325 | $ 230,862 | 23,308 | $ 816,527 |
| **ZERO** | — | — | 372 | 21,129 | — | — | — | — |
| $1 TO 999 | 2,225 | 1,593 | 3,339 | 7,157 | 3,345 | 10,528 | 4,072 | 16,175 |
| 1,000 TO 1,999 | 3,044 | 7,789 | 2,232 | 4,838 | 2,072 | 2,117 | 4,091 | 19,602 |
| 2,000 TO 2,999 | 4,055 | 6,566 | 4,331 | 13,988 | 2,444 | 5,188 | 5,572 | 63,436 |
| 3,000 TO 3,999 | 2,810 | 10,569 | 2,727 | 24,165 | 5,570 | 13,893 | 5,931 | 37,049 |
| 4,000 TO 4,999 | 1,853 | 6,911 | 2,355 | 10,571 | 5,420 | 12,473 | 4,835 | 29,620 |
| 5,000 TO 5,999 | 2,444 | 6,231 | 1,853 | 499,506 | 6,695 | 22,024 | 5,201 | 30,389 |
| 6,000 TO 6,999 | 4,427 | 16,547 | 2,944 | 7,248 | 8,411 | 23,676 | 5,254 | 40,229 |
| 7,000 TO 7,999 | 2,019 | 8,417 | 4,463 | 18,381 | 6,428 | 18,422 | 8,512 | 55,477 |
| 8,000 TO 8,999 | 3,878 | 18,482 | 3,926 | 15,378 | 6,659 | 18,597 | 7,159 | 85,152 |
| 9,000 TO 9,999 | 2,507 | 12,171 | 4,564 | 97,597 | 5,314 | 13,329 | 5,473 | 19,995 |
| 10,000 TO 10,999 | 1,959 | 3,973 | 3,029 | 15,408 | 11,866 | 35,616 | 6,897 | 30,513 |
| 11,000 TO 11,999 | 3,242 | 15,778 | 4,054 | 48,503 | 6,819 | 24,788 | 9,620 | 57,626 |
| 12,000 TO 12,999 | 3,023 | 8,378 | 3,893 | 43,292 | 6,620 | 31,803 | 13,157 | 68,478 |
| 13,000 TO 13,999 | 5,510 | 28,438 | 5,590 | 45,534 | 10,503 | 39,823 | 6,955 | 29,143 |
| 14,000 TO 14,999 | 3,395 | 20,610 | 2,037 | 10,922 | 7,295 | 28,108 | 6,659 | 69,142 |
| 15,000 TO 15,999 | 4,723 | 38,255 | 3,188 | 29,311 | 5,996 | 20,457 | 11,186 | 67,534 |
| 16,000 TO 16,999 | 4,465 | 27,287 | 7,320 | 11,927 | 9,186 | 28,170 | 8,778 | 39,737 |
| 17,000 TO 17,999 | 4,942 | 32,427 | 5,738 | 13,298 | 6,004 | 22,571 | 12,482 | 48,059 |
| 18,000 TO 18,999 | 4,427 | 33,385 | 5,153 | 53,836 | 8,996 | 32,707 | 11,423 | 67,577 |
| 19,000 TO 19,999 | 2,704 | 24,983 | 7,015 | 27,642 | 7,342 | 23,956 | 12,394 | 92,608 |
| 20,000 TO 20,999 | 3,576 | 29,522 | 5,429 | 37,186 | 10,772 | 59,751 | 8,068 | 53,777 |
| 21,000 TO 21,999 | 4,579 | 37,929 | 5,906 | 30,391 | 6,885 | 34,360 | 8,181 | 64,597 |
| 22,000 TO 22,999 | 5,101 | 45,850 | 6,286 | 32,408 | 8,410 | 33,751 | 11,596 | 50,738 |
| 23,000 TO 23,999 | 3,842 | 50,285 | 5,858 | 22,607 | 10,548 | 42,747 | 11,570 | 147,274 |
| 24,000 TO 24,999 | 5,754 | 42,413 | 5,633 | 47,774 | 9,261 | 35,463 | 11,171 | 52,956 |
| 25,000 TO 25,999 | 4,108 | 20,602 | 5,938 | 46,030 | 6,065 | 47,336 | 14,641 | 117,870 |
| 26,000 TO 26,999 | 4,263 | 40,087 | 8,722 | 30,456 | 6,370 | 30,808 | 12,549 | 86,564 |
| 27,000 TO 27,999 | 1,445 | 64,991 | 5,686 | 22,497 | 5,626 | 62,213 | 7,486 | 45,915 |
| 28,000 TO 28,999 | 6,067 | 43,011 | 6,998 | 30,293 | 7,328 | 52,358 | 12,981 | 72,915 |
| 29,000 TO 29,999 | 1,754 | 15,228 | 5,389 | 14,479 | 8,554 | 31,584 | 13,651 | 76,390 |
| 30,000 TO 30,999 | 3,508 | 24,892 | 6,553 | 19,014 | 6,530 | 54,189 | 13,158 | 95,127 |
| 31,000 TO 31,999 | 6,211 | 35,763 | 8,033 | 90,444 | 8,190 | 54,516 | 12,056 | 80,932 |
| 32,000 TO 32,999 | 3,878 | 29,646 | 3,719 | 8,293 | 9,399 | 45,383 | 11,744 | 65,786 |
| 33,000 TO 33,999 | 5,116 | 50,487 | 5,422 | 10,999 | 6,740 | 39,947 | 15,180 | 101,076 |
| 34,000 TO 34,999 | 5,376 | 45,759 | 6,120 | 50,705 | 7,007 | 56,837 | 13,804 | 111,239 |
| 35,000 TO 35,999 | 4,304 | 51,153 | 6,484 | 62,604 | 8,702 | 52,398 | 13,820 | 70,963 |
| 36,000 TO 36,999 | 3,612 | 60,941 | 5,951 | 15,569 | 6,378 | 25,395 | 13,489 | 101,725 |
| 37,000 TO 37,999 | 4,893 | 43,809 | 6,650 | 26,398 | 7,612 | 53,674 | 7,168 | 51,024 |
| 38,000 TO 38,999 | 2,655 | 9,879 | 4,721 | 144,619 | 6,604 | 27,035 | 12,112 | 75,720 |
| 39,000 TO 39,999 | 4,983 | 59,939 | 3,999 | 10,763 | 5,966 | 19,663 | 10,457 | 43,633 |
| 40,000 TO 49,999 | 34,030 | 436,435 | 60,213 | 571,967 | 61,512 | 518,084 | 91,405 | 567,927 |
| 50,000 TO 59,999 | 21,605 | 200,869 | 52,402 | 824,179 | 46,538 | 312,724 | 93,221 | 662,195 |
| 60,000 TO 69,999 | 19,858 | 347,608 | 39,701 | 220,188 | 30,664 | 291,509 | 63,992 | 511,707 |
| 70,000 TO 79,999 | 18,430 | 376,778 | 30,619 | 242,064 | 26,877 | 187,261 | 47,523 | 308,445 |
| 80,000 TO 89,999 | 12,015 | 328,920 | 21,280 | 939,158 | 16,360 | 279,154 | 33,817 | 299,279 |
| 90,000 TO 99,999 | 12,854 | 345,485 | 19,245 | 71,506 | 15,876 | 193,919 | 26,952 | 232,952 |
| 100,000 TO 149,999 | 29,081 | 1,087,029 | 43,257 | 692,465 | 28,221 | 558,118 | 45,331 | 484,314 |
| 150,000 TO 199,999 | 13,979 | 823,819 | 19,264 | 872,850 | 11,073 | 311,592 | 16,604 | 257,246 |
| 200,000 TO 299,999 | 13,297 | 993,865 | 17,669 | 726,304 | 11,736 | 390,814 | 14,233 | 205,989 |
| 300,000 TO 399,999 | 4,790 | 493,901 | 6,719 | 367,308 | 4,146 | 198,510 | 4,986 | 102,953 |
| 400,000 TO 499,999 | 2,642 | 350,015 | 3,636 | 223,247 | 2,223 | 136,077 | 2,619 | 64,425 |
| 500,000 TO 999,999 | 4,701 | 960,597 | 6,105 | 584,622 | 3,927 | 322,737 | 4,130 | 126,803 |
| 1,000,000 TO 1,999,999 | 2,011 | 965,447 | 2,207 | 547,756 | 1,480 | 162,469 | 1,575 | 86,772 |
| 2,000,000 TO 2,999,999 | 495 | 389,872 | 578 | 313,291 | 414 | 74,858 | 367 | 22,780 |
| 3,000,000 TO 3,999,999 | 224 | 372,507 | 288 | 400,376 | 215 | 59,548 | 151 | 11,893 |
| 4,000,000 TO 4,999,999 | 160 | 281,566 | 139 | 105,258 | 87 | 28,083 | 126 | 10,954 |
| 5,000,000 AND OVER | 556 | 3,317,137 | 432 | 779,881 | 397 | 160,072 | 291 | 24,863 |
| **TOTAL** | 347,879 | $13,877,110 | 550,008 | $20,545,632 | 557,003 | $5,704,045 | 861,164 | $7,331,786 |

FOOTNOTES FOLLOW THIS SECTION

## TABLE 4A† Continued[1]
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
### State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | NET SALE OF CAPITAL ASSETS[8] PROFIT NUMBER | NET SALE OF CAPITAL ASSETS[8] PROFIT AMOUNT (THOUSANDS) | NET SALE OF CAPITAL ASSETS[8] LOSS NUMBER | NET SALE OF CAPITAL ASSETS[8] LOSS AMOUNT (THOUSANDS) | ALL OTHER FEDERAL INCOME SOURCES[9] PROFIT NUMBER | ALL OTHER FEDERAL INCOME SOURCES[9] PROFIT AMOUNT (THOUSANDS) | ALL OTHER FEDERAL INCOME SOURCES[9] LOSS NUMBER | ALL OTHER FEDERAL INCOME SOURCES[9] LOSS AMOUNT (THOUSANDS) |
|---|---|---|---|---|---|---|---|---|
| **NEGATIVE** | 20,092 | $ 4,500,519 | 17,526 | $ 43,468 | 57,052 | $ 673,350 | 31,543 | $11,719,007 |
| **ZERO** | 744 | 36,486 | 264 | 275 | 1,131 | 15,574 | 372 | 14,723 |
| $1 TO 999 | 9,872 | 18,336 | 4,457 | 8,346 | 42,304 | 85,232 | 10,521 | 89,052 |
| 1,000 TO 1,999 | 13,366 | 10,679 | 4,214 | 9,635 | 39,966 | 72,992 | 5,789 | 36,984 |
| 2,000 TO 2,999 | 11,418 | 14,428 | 5,171 | 7,886 | 61,472 | 60,037 | 6,657 | 47,690 |
| 3,000 TO 3,999 | 7,497 | 13,625 | 5,825 | 11,826 | 69,620 | 84,600 | 4,515 | 23,778 |
| 4,000 TO 4,999 | 11,388 | 40,848 | 5,201 | 10,638 | 75,451 | 112,006 | 4,461 | 38,193 |
| 5,000 TO 5,999 | 11,775 | 66,922 | 6,907 | 15,425 | 104,740 | 145,844 | 9,152 | 70,949 |
| 6,000 TO 6,999 | 14,058 | 28,486 | 5,760 | 9,183 | 90,735 | 143,009 | 8,474 | 39,126 |
| 7,000 TO 7,999 | 16,203 | 25,065 | 6,529 | 14,271 | 117,704 | 179,662 | 13,465 | 120,314 |
| 8,000 TO 8,999 | 14,129 | 32,721 | 7,243 | 13,243 | 98,329 | 117,115 | 9,500 | 191,796 |
| 9,000 TO 9,999 | 15,315 | 50,538 | 2,603 | 4,861 | 96,577 | 133,436 | 10,547 | 143,325 |
| 10,000 TO 10,999 | 20,411 | 39,581 | 8,890 | 20,526 | 102,481 | 148,703 | 9,220 | 65,279 |
| 11,000 TO 11,999 | 15,765 | 32,395 | 6,955 | 16,688 | 108,868 | 110,610 | 6,923 | 48,380 |
| 12,000 TO 12,999 | 13,468 | 29,521 | 6,475 | 12,462 | 117,583 | 169,431 | 8,742 | 45,152 |
| 13,000 TO 13,999 | [illegible],518 | 99,052 | 6,477 | 10,624 | 112,859 | 124,664 | 7,697 | 25,615 |
| 14,000 TO 14,999 | 17,207 | 60,320 | 4,730 | 11,286 | 96,843 | 138,762 | 7,046 | 40,903 |
| 15,000 TO 15,999 | 21,740 | 45,189 | 7,697 | 18,003 | 116,715 | 113,955 | 6,507 | 36,663 |
| 16,000 TO 16,999 | 21,787 | 61,898 | 6,190 | 12,414 | 120,071 | 118,701 | 7,520 | 26,860 |
| 17,000 TO 17,999 | 15,568 | 45,018 | 6,746 | 11,442 | 110,824 | 114,946 | 7,327 | 51,676 |
| 18,000 TO 18,999 | 21,841 | 74,487 | 9,767 | 19,034 | 120,096 | 152,363 | 8,552 | 81,282 |
| 19,000 TO 19,999 | 23,961 | 66,043 | 8,601 | 16,778 | 131,517 | 133,214 | 6,792 | 217,696 |
| 20,000 TO 20,999 | 17,019 | 67,678 | 9,234 | 15,585 | 137,941 | 122,054 | 7,901 | 71,496 |
| 21,000 TO 21,999 | 19,077 | 47,789 | 8,711 | 11,931 | 135,712 | 124,766 | 5,503 | 90,508 |
| 22,000 TO 22,999 | 18,711 | 77,267 | 8,829 | 18,980 | 133,280 | 143,819 | 4,574 | 55,098 |
| 23,000 TO 23,999 | 16,798 | 93,844 | 8,608 | 15,776 | 130,935 | 127,016 | 5,910 | 60,726 |
| 24,000 TO 24,999 | 20,253 | 139,822 | 7,703 | 13,806 | 141,621 | 151,437 | 9,995 | 46,684 |
| 25,000 TO 25,999 | 21,407 | 84,841 | 8,874 | 16,729 | 133,222 | 136,476 | 3,753 | 18,869 |
| 26,000 TO 26,999 | 17,575 | 71,439 | 6,981 | 14,578 | 138,156 | 153,697 | 6,711 | 54,515 |
| 27,000 TO 27,999 | 19,015 | 96,582 | 4,304 | 10,466 | 152,825 | 127,528 | 6,039 | 24,899 |
| 28,000 TO 28,999 | 19,626 | 129,967 | 10,113 | 22,551 | 152,487 | 156,968 | 5,808 | 61,945 |
| 29,000 TO 29,999 | 17,314 | 46,771 | 7,620 | 14,114 | 150,258 | 165,133 | 4,282 | 14,915 |
| 30,000 TO 30,999 | 19,381 | 97,605 | 8,616 | 16,222 | 162,409 | 164,814 | 7,570 | 55,339 |
| 31,000 TO 31,999 | 17,076 | 70,253 | 9,184 | 20,057 | 153,503 | 165,806 | 8,954 | 56,025 |
| 32,000 TO 32,999 | 17,952 | 62,155 | 6,839 | 13,114 | 155,677 | 183,613 | 5,420 | 21,700 |
| 33,000 TO 33,999 | 21,638 | 108,559 | 9,627 | 18,207 | 159,590 | 185,149 | 5,537 | 19,202 |
| 34,000 TO 34,999 | 19,663 | 56,889 | 5,961 | 11,428 | 141,308 | 138,368 | 4,596 | 43,837 |
| 35,000 TO 35,999 | 22,486 | 90,784 | 7,243 | 14,878 | 158,535 | 201,447 | 4,698 | 14,011 |
| 36,000 TO 36,999 | 16,312 | 79,543 | 5,855 | 9,469 | 147,823 | 177,518 | 1,981 | 14,316 |
| 37,000 TO 37,999 | 20,655 | 99,835 | 6,637 | 12,768 | 135,511 | 178,086 | 6,575 | 22,478 |
| 38,000 TO 38,999 | 16,304 | 72,099 | 6,710 | 9,972 | 117,666 | 159,517 | 3,293 | 8,126 |
| 39,000 TO 39,999 | 15,030 | 80,761 | 6,605 | 10,182 | 120,498 | 110,126 | 2,088 | 2,939 |
| 40,000 TO 49,999 | 147,894 | 1,073,116 | 60,999 | 114,452 | 1,071,007 | 1,262,584 | 27,936 | 334,582 |
| 50,000 TO 59,999 | 131,783 | 1,533,418 | 43,346 | 83,300 | 732,442 | 1,029,155 | 22,084 | 104,368 |
| 60,000 TO 69,999 | 99,533 | 834,225 | 32,656 | 65,593 | 483,160 | 662,174 | 20,485 | 101,136 |
| 70,000 TO 79,999 | 78,906 | 918,445 | 23,397 | 45,665 | 323,585 | 513,154 | 9,385 | 116,964 |
| 80,000 TO 89,999 | 47,277 | 705,925 | 21,015 | 46,471 | 186,524 | 12,404 | 9,743 | 1,644,232 |
| 90,000 TO 99,999 | 37,238 | 606,154 | 11,284 | 20,813 | 125,754 | 278,797 | 5,663 | 23,525 |
| 100,000 TO 149,999 | 82,669 | 2,418,189 | 25,827 | 56,946 | 239,166 | 799,623 | 15,458 | 240,968 |
| 150,000 TO 199,999 | 33,215 | 2,104,490 | 9,521 | 21,737 | 84,987 | 444,972 | 6,725 | 158,253 |
| 200,000 TO 299,999 | 30,284 | 2,473,569 | 8,291 | 19,646 | 74,264 | 578,482 | 7,130 | 452,283 |
| 300,000 TO 399,999 | 10,270 | 1,278,421 | 2,585 | 6,489 | 25,302 | 253,856 | 2,695 | 154,170 |
| 400,000 TO 499,999 | 5,638 | 904,279 | 1,360 | 3,444 | 13,518 | 189,151 | 1,578 | 90,050 |
| 500,000 TO 999,999 | 9,651 | 2,548,616 | 2,128 | 5,524 | 22,319 | 464,837 | 2,902 | 218,020 |
| 1,000,000 TO 1,999,999 | 3,767 | 2,333,257 | 687 | 1,782 | 8,497 | 398,114 | 1,499 | 184,878 |
| 2,000,000 TO 2,999,999 | 932 | 1,239,806 | 186 | 499 | 2,134 | 104,931 | 373 | 60,734 |
| 3,000,000 TO 3,999,999 | 461 | 976,351 | 82 | 228 | 1,048 | 70,464 | 277 | 25,551 |
| 4,000,000 TO 4,999,999 | 247 | 460,669 | 40 | 114 | 570 | 36,650 | 123 | 58,934 |
| 5,000,000 TO OVER | 880 | 6,308,013 | 139 | 403 | 1,893 | 347,175 | 443 | 534,181 |
| **TOTAL** | 1,431,062 | $35,783,583 | 542,025 | $1,082,233 | 8,248,065 | $14,068,067 | 437,009 | $18,434,900 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†

## Personal Income Tax Statistics

## COMPARISON BY ADJUSTED GROSS INCOME CLASS

## State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | EMPLOYEE BUSINESS EXPENSE | | SELF-EMPLOYED[15] RETIREMENT PLAN | | INDIVIDUAL[15] RETIREMENT PLAN | | FORFEITED INTEREST[15] | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| NEGATIVE | 455 | $ 5,166 | 413 | $ 587 | 4,553 | $ 6,675 | 934 | $ 339 |
| ZERO | — | — | — | — | — | — | — | — |
| $1 TO 999 | 365 | 610 | — | — | 2,106 | 3,691 | — | — |
| 1,000 TO 1,999 | 372 | 20 | — | — | 2,727 | 3,080 | 372 | 31 |
| 2,000 TO 2,999 | — | — | 372 | 1,572 | 2,355 | 3,156 | 1,109 | 48 |
| 3,000 TO 3,999 | — | — | 365 | 272 | 2,713 | 4,190 | 1,116 | 93 |
| 4,000 TO 4,999 | 495 | 230 | — | — | 2,232 | 3,167 | 1,611 | 493 |
| 5,000 TO 5,999 | 1,362 | 447 | 372 | 25 | 2,727 | 4,492 | 2,868 | 1,384 |
| 6,000 TO 6,999 | 3,050 | 12,257 | 372 | 1,006 | 3,435 | 5,582 | 2,603 | 510 |
| 7,000 TO 7,999 | 2,106 | 2,851 | 372 | 469 | 9,506 | 16,412 | 1,239 | 52 |
| 8,000 TO 8,999 | 2,714 | 5,843 | — | — | 9,615 | 15,162 | 744 | 30 |
| 9,000 TO 9,999 | 2,478 | 5,986 | — | — | 10,582 | 17,451 | 213 | 11 |
| 10,000 TO 10,999 | 1,362 | 2,273 | 264 | 48 | 8,819 | 15,073 | 1,754 | 376 |
| 11,000 TO 11,999 | 1,840 | 2,459 | 213 | 170 | 8,344 | 12,321 | 585 | 14 |
| 12,000 TO 12,999 | 1,329 | 4,259 | 1,116 | 644 | 11,665 | 17,893 | 2,870 | 331 |
| 13,000 TO 13,999 | 1,233 | 1,610 | — | — | 11,349 | 17,213 | 2,597 | 666 |
| 14,000 TO 14,999 | 1,239 | 3,615 | 495 | 1,980 | 13,161 | 20,440 | 372 | 72 |
| 15,000 TO 15,999 | 2,037 | 1,449 | 1,434 | 2,234 | 12,207 | 19,699 | 2,337 | 329 |
| 16,000 TO 16,999 | 972 | 1,126 | 578 | 995 | 14,124 | 20,799 | 2,232 | 1,057 |
| 17,000 TO 17,999 | 1,239 | 3,356 | 1,116 | 3,809 | 10,073 | 14,008 | 1,769 | 1,291 |
| 18,000 TO 18,999 | 2,996 | 5,822 | 798 | 990 | 19,278 | 27,532 | 1,913 | 114 |
| 19,000 TO 19,999 | 813 | 114 | 744 | 1,764 | 23,696 | 32,347 | 1,860 | 291 |
| 20,000 TO 20,999 | 4,429 | 8,787 | 1,746 | 8,431 | 24,506 | 42,905 | 2,072 | 412 |
| 21,000 TO 21,999 | 1,701 | 1,641 | 744 | 1,803 | 21,914 | 33,353 | 1,746 | 747 |
| 22,000 TO 22,999 | 1,983 | 1,396 | 1,669 | 3,470 | 18,325 | 28,781 | 2,072 | 570 |
| 23,000 TO 23,999 | 2,837 | 6,523 | — | — | 20,734 | 32,423 | 3,182 | 449 |
| 24,000 TO 24,999 | 1,488 | 4,865 | 1,541 | 4,923 | 26,947 | 41,915 | 600 | 165 |
| 25,000 TO 25,999 | 1,452 | 4,079 | 690 | 1,674 | 24,626 | 39,762 | 585 | 62 |
| 26,000 TO 26,999 | 1,109 | 3,578 | 1,541 | 2,785 | 30,727 | 44,035 | 1,184 | 38 |
| 27,000 TO 27,999 | 3,486 | 9,758 | 1,008 | 1,442 | 26,173 | 38,272 | 1,907 | 157 |
| 28,000 TO 28,999 | 2,657 | 6,681 | 585 | 502 | 26,530 | 36,113 | 1,329 | 419 |
| 29,000 TO 29,999 | 3,416 | 8,048 | 1,488 | 4,292 | 23,969 | 36,409 | 1,913 | 124 |
| 30,000 TO 30,999 | 2,993 | 8,882 | 196 | 845 | 23,073 | 31,719 | 372 | 179 |
| 31,000 TO 31,999 | 2,810 | 3,968 | 477 | 823 | 23,917 | 34,772 | 1,116 | 16 |
| 32,000 TO 32,999 | 3,557 | 5,105 | 213 | 753 | 27,233 | 33,507 | 1,982 | 324 |
| 33,000 TO 33,999 | 2,816 | 3,980 | 1,116 | 3,180 | 24,139 | 31,679 | 2,231 | 329 |
| 34,000 TO 34,999 | 3,083 | 7,527 | 791 | 4,763 | 28,693 | 42,329 | 798 | 65 |
| 35,000 TO 35,999 | 1,525 | 7,018 | 1,169 | 5,135 | 23,900 | 38,943 | 2,709 | 504 |
| 36,000 TO 36,999 | 2,300 | 5,096 | 1,698 | 7,300 | 18,821 | 25,045 | 1,329 | 222 |
| 37,000 TO 37,999 | 2,066 | 5,666 | 1,132 | 1,776 | 19,861 | 25,707 | 1,116 | 237 |
| 38,000 TO 38,999 | 4,297 | 9,518 | 1,858 | 5,176 | 22,748 | 36,142 | 849 | 171 |
| 39,000 TO 39,999 | 3,585 | 6,626 | 1,329 | 5,086 | 15,269 | 20,792 | 1,488 | 1,568 |
| 40,000 TO 49,999 | 28,834 | 55,691 | 11,123 | 44,030 | 164,529 | 195,076 | 11,854 | 3,096 |
| 50,000 TO 59,999 | 26,697 | 67,024 | 13,976 | 69,002 | 60,072 | 99,488 | 10,194 | 2,260 |
| 60,000 TO 69,999 | 14,011 | 49,345 | 9,939 | 72,841 | 32,906 | 55,927 | 5,658 | 766 |
| 70,000 TO 79,999 | 10,471 | 24,657 | 10,109 | 84,208 | 27,799 | 45,938 | 5,360 | 604 |
| 80,000 TO 89,999 | 5,207 | 19,540 | 7,189 | 76,788 | 21,099 | 35,473 | 2,391 | 2,435 |
| 90,000 TO 99,999 | 5,434 | 20,529 | 7,453 | 66,764 | 11,910 | 20,880 | 798 | 797 |
| 100,000 TO 149,999 | 9,048 | 30,880 | 15,415 | 203,364 | 29,523 | 51,054 | 2,865 | 1,941 |
| 150,000 TO 199,999 | 2,772 | 20,074 | 6,873 | 119,579 | 10,554 | 18,145 | 1,040 | 408 |
| 200,000 TO 299,999 | 1,428 | 7,241 | 5,286 | 107,571 | 9,227 | 15,754 | 816 | 412 |
| 300,000 TO 399,999 | 612 | 4,612 | 1,590 | 38,915 | 2,472 | 4,172 | 280 | 187 |
| 400,000 TO 499,999 | 328 | 2,327 | 734 | 18,310 | 1,191 | 2,036 | 137 | 65 |
| 500,000 TO 999,999 | 423 | 5,088 | 1,194 | 35,230 | 1,823 | 3,098 | 189 | 297 |
| 1,000,000 TO 1,999,999 | 174 | 1,839 | 440 | 15,481 | 681 | 1,136 | 68 | 112 |
| 2,000,000 TO 2,999,999 | 25 | 502 | 98 | 3,278 | 200 | 356 | 17 | 14 |
| 3,000,000 TO 3,999,999 | 9 | 49 | 47 | 1,435 | 117 | 209 | 10 | 14 |
| 4,000,000 TO 4,999,999 | 6 | 160 | 19 | 532 | 44 | 69 | * | 2 |
| 5,000,000 TO OVER | 50 | 1,358 | 143 | 9,589 | 102 | 190 | * | 114 |
| **TOTAL** | 187,576 | $489,151 | 121,643 | $1,047,641 | 1,031,621 | $1,523,987 | 103,363 | $27,814 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | ALIMONY | | TOTAL ADJUSTMENTS[10] | | CALIFORNIA ADJUSTMENTS | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | ADDITIONS | | SUBTRACTIONS | |
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | 2,584 | $ 69,375 | 8,962 | $ 85,028 | 42,479 | $11,808,367 | 58,709 | $ 3,625,446 |
| **ZERO** | — | — | — | — | — | — | 372 | 1,491 |
| $1 TO 999 | 495 | 1,170 | 3,585 | 5,908 | 5,201 | 7,987 | 32,432 | 858,413 |
| 1,000 TO 1,999 | 867 | 4,972 | 5,577 | 9,407 | 6,164 | 5,108 | 30,016 | 84,295 |
| 2,000 TO 2,999 | 372 | 2,499 | 5,440 | 8,199 | 8,767 | 70,819 | 45,221 | 136,845 |
| 3,000 TO 3,999 | 372 | 6,138 | 5,564 | 11,311 | 7,798 | 16,004 | 59,381 | 83,868 |
| 4,000 TO 4,999 | 1,983 | 17,415 | 7,436 | 21,664 | 6,907 | 4,601 | 56,262 | 108,566 |
| 5,000 TO 5,999 | — | — | 10,179 | 9,297 | 10,395 | 213,856 | 73,192 | 93,964 |
| 6,000 TO 6,999 | 744 | 451 | 11,566 | 20,091 | 10,035 | 13,894 | 68,540 | 83,885 |
| 7,000 TO 7,999 | 500 | 9,613 | 14,821 | 30,254 | 10,721 | 62,113 | 85,835 | 120,916 |
| 8,000 TO 8,999 | 365 | 1,462 | 14,312 | 23,019 | 15,023 | 170,967 | 70,685 | 108,073 |
| 9,000 TO 9,999 | 372 | 2,777 | 14,565 | 27,481 | 12,914 | 143,485 | 74,136 | 91,204 |
| 10,000 TO 10,999 | 708 | 1,530 | 16,559 | 25,741 | 11,736 | 16,627 | 76,175 | 102,211 |
| 11,000 TO 11,999 | 744 | 2,463 | 14,755 | 18,447 | 18,370 | 23,726 | 81,394 | 130,796 |
| 12,000 TO 12,999 | 1,362 | 4,161 | 18,800 | 34,234 | 15,307 | 37,056 | 88,301 | 235,547 |
| 13,000 TO 13,999 | — | — | 16,347 | 20,776 | 16,280 | 51,976 | 83,164 | 141,010 |
| 14,000 TO 14,999 | 372 | 1,339 | 16,230 | 28,132 | 12,488 | 22,332 | 77,698 | 129,704 |
| 15,000 TO 15,999 | 636 | 2,457 | 17,732 | 26,529 | 15,455 | 19,228 | 86,306 | 75,251 |
| 16,000 TO 16,999 | 798 | 1,795 | 17,995 | 26,783 | 16,216 | 23,340 | 94,442 | 107,368 |
| 17,000 TO 17,999 | 1,184 | 7,222 | 16,200 | 30,839 | 15,563 | 37,337 | 85,727 | 80,082 |
| 18,000 TO 18,999 | 1,701 | 8,887 | 26,385 | 44,832 | 15,449 | 61,780 | 95,384 | 143,004 |
| 19,000 TO 19,999 | 744 | 1,964 | 25,024 | 37,648 | 15,838 | 111,828 | 100,548 | 121,801 |
| 20,000 TO 20,999 | 372 | 56 | 30,258 | 62,247 | 20,654 | 80,616 | 105,740 | 127,759 |
| 21,000 TO 21,999 | 1,611 | 6,477 | 27,775 | 45,274 | 16,240 | 75,718 | 105,445 | 165,385 |
| 22,000 TO 22,999 | — | — | 22,826 | 35,042 | 19,004 | 66,686 | 92,204 | 98,533 |
| 23,000 TO 23,999 | 264 | 859 | 25,772 | 41,182 | 19,241 | 80,267 | 104,714 | 135,387 |
| 24,000 TO 24,999 | 1,382 | 8,535 | 28,200 | 61,681 | 17,915 | 51,578 | 108,716 | 104,314 |
| 25,000 TO 25,999 | 1,694 | 10,431 | 25,955 | 57,313 | 17,769 | 34,072 | 106,375 | 122,231 |
| 26,000 TO 26,999 | 1,769 | 7,702 | 29,126 | 58,989 | 20,901 | 52,552 | 104,378 | 107,922 |
| 27,000 TO 27,999 | 957 | 3,598 | 29,924 | 54,545 | 13,916 | 26,242 | 111,857 | 129,746 |
| 28,000 TO 28,999 | 1,239 | 6,668 | 28,944 | 51,293 | 19,218 | 66,624 | 113,849 | 200,941 |
| 29,000 TO 29,999 | 1,239 | 10,409 | 28,932 | 60,736 | 19,854 | 29,459 | 113,570 | 138,165 |
| 30,000 TO 30,999 | 2,124 | 6,280 | 23,677 | 48,827 | 19,609 | 58,456 | 122,212 | 173,466 |
| 31,000 TO 31,999 | 798 | 2,181 | 25,520 | 42,753 | 18,125 | 67,826 | 114,372 | 178,265 |
| 32,000 TO 32,999 | 2,603 | 10,405 | 28,432 | 50,570 | 17,484 | 32,051 | 113,357 | 165,859 |
| 33,000 TO 33,999 | 2,354 | 12,511 | 26,710 | 52,654 | 18,439 | 40,598 | 117,297 | 156,985 |
| 34,000 TO 34,999 | 1,860 | 9,633 | 26,629 | 65,191 | 15,100 | 45,907 | 105,865 | 161,523 |
| 35,000 TO 35,999 | 1,382 | 6,881 | 23,371 | 59,679 | 19,351 | 34,693 | 115,922 | 169,651 |
| 36,000 TO 36,999 | 1,239 | 2,936 | 20,126 | 41,435 | 16,736 | 29,000 | 112,144 | 134,501 |
| 37,000 TO 37,999 | 950 | 8,688 | 19,371 | 42,688 | 15,378 | 34,706 | 96,158 | 171,527 |
| 38,000 TO 38,999 | 957 | 2,200 | 21,780 | 53,726 | 17,217 | 34,506 | 87,432 | 119,278 |
| 39,000 TO 39,999 | 1,329 | 9,082 | 19,387 | 44,656 | 16,833 | 27,969 | 93,813 | 110,139 |
| 40,000 TO 49,999 | 11,165 | 85,436 | 181,453 | 391,649 | 132,807 | 364,886 | 806,229 | 1,310,369 |
| 50,000 TO 59,999 | 10,482 | 77,468 | 105,666 | 320,428 | 119,676 | 317,340 | 564,046 | 889,466 |
| 60,000 TO 69,999 | 8,194 | 68,998 | 59,571 | 253,123 | 93,753 | 434,238 | 376,673 | 781,348 |
| 70,000 TO 79,999 | 4,730 | 35,784 | 48,160 | 193,784 | 66,871 | 334,588 | 244,958 | 489,301 |
| 80,000 TO 89,999 | 4,108 | 26,558 | 31,207 | 163,651 | 44,503 | 1,850,534 | 140,025 | 472,309 |
| 90,000 TO 99,999 | 2,444 | 34,530 | 25,197 | 145,973 | 37,740 | 184,279 | 91,197 | 265,088 |
| 100,000 TO 149,999 | 6,151 | 73,537 | 50,006 | 365,569 | 78,402 | 588,419 | 165,716 | 861,030 |
| 150,000 TO 199,999 | 2,626 | 49,088 | 18,581 | 209,527 | 32,778 | 423,667 | 56,772 | 738,150 |
| 200,000 TO 299,999 | 2,247 | 48,226 | 14,725 | 181,140 | 30,189 | 819,653 | 47,234 | 551,009 |
| 300,000 TO 399,999 | 800 | 21,341 | 4,601 | 69,764 | 10,949 | 343,834 | 15,546 | 328,777 |
| 400,000 TO 499,999 | 430 | 10,905 | 2,276 | 33,877 | 6,164 | 262,715 | 8,175 | 246,386 |
| 500,000 TO 999,999 | 663 | 24,027 | 3,405 | 68,045 | 10,333 | 731,914 | 13,155 | 646,637 |
| 1,000,000 TO 1,999,999 | 337 | 14,174 | 1,393 | 32,855 | 3,971 | 723,776 | 4,790 | 650,672 |
| 2,000,000 TO 2,999,999 | 89 | 4,582 | 351 | 8,773 | 1,035 | 282,377 | 1,244 | 285,261 |
| 3,000,000 TO 3,999,999 | 46 | 3,845 | 164 | 5,557 | 517 | 172,930 | 598 | 448,243 |
| 4,000,000 TO 4,999,999 | 32 | 1,658 | 83 | 2,422 | 285 | 182,141 | 317 | 233,459 |
| 5,000,000 TO OVER | 65 | 10,104 | 303 | 21,425 | 940 | 1,592,039 | 1,107 | 1,763,397 |
| **TOTAL** | 97,635 | $863,483 | 1,347,891 | $4,043,663 | 1,319,003 | $23,501,287 | 6,207,122 | $20,496,219 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | CALIFORNIA STANDARD DEDUCTION | | FEDERAL ITEMIZED DEDUCTION | | MEDICAL EXPENSE | | STATE AND LOCAL INCOME TAXES | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | 55,174 | $ 145,379 | 46,137 | $ 3,474,284 | 26,557 | $ 84,314 | 25,265 | $ 435,479 |
| **ZERO** | 14,866 | 35,139 | 1,008 | 9,498 | 1,008 | 4,982 | 264 | 161 |
| $1 TO 999 | 661,030 | 1,569,126 | 12,088 | 114,778 | 6,068 | 22,833 | 9,119 | 14,628 |
| 1,000 TO 1,999 | 264,413 | 528,596 | 5,447 | 49,848 | 2,850 | 4,676 | 2,597 | 4,106 |
| 2,000 TO 2,999 | 299,875 | 647,826 | 8,913 | 77,057 | 6,316 | 20,255 | 4,822 | 4,908 |
| 3,000 TO 3,999 | 297,187 | 666,374 | 12,348 | 109,211 | 7,513 | 26,294 | 7,390 | 6,626 |
| 4,000 TO 4,999 | 280,677 | 649,419 | 14,958 | 123,036 | 8,518 | 21,444 | 8,635 | 3,486 |
| 5,000 TO 5,999 | 320,034 | 769,024 | 22,184 | 195,197 | 14,880 | 48,974 | 12,010 | 7,561 |
| 6,000 TO 6,999 | 320,195 | 767,028 | 21,023 | 187,235 | 13,255 | 70,674 | 7,798 | 2,769 |
| 7,000 TO 7,999 | 294,731 | 737,279 | 32,127 | 219,552 | 21,451 | 64,754 | 19,096 | 9,649 |
| 8,000 TO 8,999 | 289,113 | 751,317 | 30,061 | 241,217 | 16,286 | 63,173 | 17,395 | 5,707 |
| 9,000 TO 9,999 | 280,429 | 735,731 | 31,592 | 230,985 | 17,546 | 61,906 | 19,768 | 6,361 |
| 10,000 TO 10,999 | 266,580 | 712,576 | 38,064 | 310,707 | 17,957 | 71,653 | 25,580 | 12,349 |
| 11,000 TO 11,999 | 266,791 | 714,068 | 44,191 | 355,011 | 22,633 | 43,699 | 34,938 | 47,566 |
| 12,000 TO 12,999 | 246,337 | 683,747 | 46,244 | 367,143 | 23,707 | 51,053 | 35,303 | 14,370 |
| 13,000 TO 13,999 | 223,294 | 607,541 | 50,050 | 428,629 | 22,860 | 90,924 | 42,046 | 26,475 |
| 14,000 TO 14,999 | 224,574 | 622,278 | 40,562 | 295,436 | 16,766 | 41,996 | 31,791 | 19,730 |
| 15,000 TO 15,999 | 226,660 | 608,580 | 58,556 | 423,595 | 25,982 | 66,808 | 51,891 | 25,868 |
| 16,000 TO 16,999 | 205,127 | 561,444 | 55,147 | 395,212 | 24,475 | 56,401 | 48,959 | 20,756 |
| 17,000 TO 17,999 | 200,443 | 545,522 | 61,768 | 457,159 | 24,734 | 76,160 | 53,742 | 29,618 |
| 18,000 TO 18,999 | 196,666 | 550,174 | 65,574 | 525,307 | 25,727 | 58,496 | 61,022 | 33,523 |
| 19,000 TO 19,999 | 175,709 | 496,825 | 68,850 | 532,536 | 21,680 | 45,186 | 64,993 | 45,876 |
| 20,000 TO 20,999 | 170,630 | 476,300 | 75,799 | 573,157 | 23,261 | 74,423 | 71,495 | 46,262 |
| 21,000 TO 21,999 | 142,015 | 404,645 | 77,489 | 619,433 | 23,874 | 97,839 | 71,215 | 52,990 |
| 22,000 TO 22,999 | 141,057 | 399,676 | 75,845 | 621,083 | 20,903 | 59,806 | 73,042 | 54,608 |
| 23,000 TO 23,999 | 117,743 | 342,408 | 77,615 | 672,408 | 19,989 | 64,463 | 73,241 | 77,145 |
| 24,000 TO 24,999 | 130,420 | 380,347 | 85,371 | 696,133 | 18,790 | 51,098 | 82,660 | 76,974 |
| 25,000 TO 25,999 | 109,210 | 323,445 | 87,164 | 780,848 | 19,064 | 79,537 | 84,408 | 99,679 |
| 26,000 TO 26,999 | 106,108 | 310,939 | 92,840 | 763,069 | 18,991 | 47,640 | 88,887 | 95,030 |
| 27,000 TO 27,999 | 90,705 | 270,731 | 100,785 | 855,124 | 20,254 | 42,198 | 97,064 | 102,793 |
| 28,000 TO 28,999 | 101,027 | 311,347 | 98,119 | 882,423 | 15,668 | 28,491 | 97,033 | 131,424 |
| 29,000 TO 29,999 | 88,806 | 267,028 | 98,266 | 857,657 | 18,628 | 38,320 | 94,585 | 107,792 |
| 30,000 TO 30,999 | 88,066 | 275,540 | 95,090 | 891,902 | 18,139 | 37,516 | 93,952 | 116,019 |
| 31,000 TO 31,999 | 81,207 | 253,676 | 99,197 | 954,268 | 17,283 | 42,172 | 93,873 | 125,845 |
| 32,000 TO 32,999 | 85,827 | 268,273 | 96,121 | 902,534 | 13,477 | 34,181 | 93,401 | 127,259 |
| 33,000 TO 33,999 | 66,814 | 210,644 | 107,905 | 1,008,700 | 16,665 | 34,459 | 107,041 | 142,366 |
| 34,000 TO 34,999 | 51,260 | 166,769 | 105,587 | 1,039,297 | 13,521 | 49,630 | 103,771 | 156,676 |
| 35,000 TO 35,999 | 61,875 | 199,853 | 104,387 | 991,208 | 12,209 | 25,529 | 101,747 | 150,472 |
| 36,000 TO 36,999 | 57,470 | 181,119 | 104,404 | 1,075,267 | 10,824 | 21,079 | 103,588 | 159,236 |
| 37,000 TO 37,999 | 53,259 | 171,354 | 93,103 | 922,673 | 9,686 | 24,512 | 91,806 | 154,964 |
| 38,000 TO 38,999 | 39,964 | 131,398 | 83,405 | 898,974 | 7,364 | 12,815 | 80,946 | 126,837 |
| 39,000 TO 39,999 | 42,212 | 135,174 | 87,120 | 946,430 | 9,493 | 31,038 | 86,754 | 138,800 |
| 40,000 TO 49,999 | 279,339 | 937,503 | 777,970 | 9,028,446 | 63,277 | 158,158 | 768,547 | 1,437,976 |
| 50,000 TO 59,999 | 126,257 | 433,807 | 562,006 | 7,710,655 | 34,221 | 123,753 | 558,439 | 1,310,564 |
| 60,000 TO 69,999 | 59,974 | 202,945 | 382,837 | 6,202,823 | 19,569 | 113,331 | 378,469 | 1,180,288 |
| 70,000 TO 79,999 | 31,248 | 106,376 | 245,098 | 4,451,036 | 11,917 | 66,370 | 243,296 | 925,268 |
| 80,000 TO 89,999 | 16,293 | 56,868 | 145,408 | 3,382,799 | 7,552 | 57,033 | 144,039 | 715,056 |
| 90,000 TO 99,999 | 8,449 | 29,367 | 97,111 | 2,288,482 | 3,401 | 49,097 | 96,337 | 544,887 |
| 100,000 TO 149,999 | 16,461 | 54,780 | 170,849 | 5,225,013 | 5,716 | 61,316 | 169,006 | 1,375,472 |
| 150,000 TO 199,999 | 5,375 | 17,688 | 59,041 | 2,522,259 | 1,395 | 15,721 | 58,126 | 778,751 |
| 200,000 TO 299,999 | 3,296 | 10,878 | 48,821 | 2,727,648 | 1,130 | 19,478 | 48,103 | 984,493 |
| 300,000 TO 399,999 | 951 | 3,035 | 15,955 | 1,255,074 | 258 | 6,668 | 15,795 | 510,496 |
| 400,000 TO 499,999 | 498 | 1,543 | 8,265 | 802,670 | 102 | 3,294 | 8,140 | 349,222 |
| 500,000 TO 999,999 | 558 | 1,778 | 13,380 | 1,956,005 | 125 | 4,659 | 13,157 | 905,101 |
| 1,000,000 TO 1,999,999 | 175 | 569 | 4,851 | 1,467,661 | 60 | 2,131 | 4,731 | 700,959 |
| 2,000,000 TO 2,999,999 | 14 | 46 | 1,182 | 584,408 | * | 10 | 1,165 | 289,906 |
| 3,000,000 TO 3,999,999 | 17 | 57 | 569 | 496,199 | — | — | 551 | 216,127 |
| 4,000,000 TO 4,999,999 | — | — | 306 | 262,000 | * | 10 | 298 | 128,049 |
| 5,000,000 AND OVER | 6 | 13 | 1,040 | 3,391,807 | 9 | 46 | 988 | 1,660,606 |
| **TOTAL** | 7,984,491 | $21,442,912 | 5,147,193 | $79,830,206 | 845,594 | $2,674,476 | 4,887,120 | $17,033,964 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | REAL ESTATE TAXES | | OTHER TAXES | | TOTAL TAXES | | MORTGAGE INTEREST | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | 37,236 | $ 105,052 | 29,963 | $ 22,733 | 43,213 | $ 563,264 | 34,365 | $ 386,127 |
| **ZERO** | 636 | 466 | 636 | 66 | 636 | 693 | 264 | 1,847 |
| $1 TO 999 | 5,783 | 4,573 | 8,756 | 2,064 | 10,979 | 21,265 | 6,155 | 32,586 |
| 1,000 TO 1,999 | 4,331 | 3,549 | 3,092 | 898 | 4,703 | 8,553 | 3,959 | 16,312 |
| 2,000 TO 2,999 | 7,432 | 5,376 | 5,944 | 2,252 | 8,541 | 12,536 | 5,944 | 32,604 |
| 3,000 TO 3,999 | 7,396 | 5,980 | 7,396 | 1,520 | 10,737 | 14,126 | 6,652 | 33,877 |
| 4,000 TO 4,999 | 12,354 | 9,787 | 10,750 | 2,708 | 16,197 | 15,980 | 10,867 | 44,064 |
| 5,000 TO 5,999 | 14,997 | 12,791 | 15,249 | 2,630 | 21,317 | 22,982 | 14,127 | 77,970 |
| 6,000 TO 6,999 | 13,623 | 10,255 | 10,399 | 1,078 | 16,101 | 14,102 | 10,660 | 67,124 |
| 7,000 TO 7,999 | 21,128 | 15,626 | 23,111 | 3,993 | 30,872 | 29,268 | 17,196 | 71,242 |
| 8,000 TO 8,999 | 22,493 | 17,221 | 20,399 | 3,582 | 29,573 | 25,862 | 19,010 | 98,018 |
| 9,000 TO 9,999 | 21,946 | 17,618 | 20,140 | 4,537 | 30,641 | 28,515 | 19,076 | 86,750 |
| 10,000 TO 10,999 | 28,649 | 20,137 | 28,844 | 5,490 | 36,135 | 37,976 | 25,035 | 118,347 |
| 11,000 TO 11,999 | 29,721 | 24,345 | 32,620 | 6,851 | 44,500 | 78,762 | 26,940 | 129,176 |
| 12,000 TO 12,999 | 35,645 | 29,961 | 38,791 | 7,303 | 48,742 | 51,634 | 32,849 | 155,720 |
| 13,000 TO 13,999 | 33,683 | 25,547 | 38,105 | 9,347 | 50,051 | 61,369 | 34,385 | 169,903 |
| 14,000 TO 14,999 | 26,593 | 22,340 | 29,690 | 5,845 | 40,940 | 47,858 | 27,322 | 118,978 |
| 15,000 TO 15,999 | 44,991 | 30,673 | 47,390 | 9,285 | 60,013 | 65,826 | 42,594 | 180,954 |
| 16,000 TO 16,999 | 43,781 | 31,988 | 47,748 | 10,031 | 58,685 | 62,774 | 42,673 | 176,352 |
| 17,000 TO 17,999 | 43,891 | 30,937 | 48,799 | 10,348 | 61,129 | 70,902 | 40,631 | 188,174 |
| 18,000 TO 18,999 | 48,104 | 41,556 | 52,526 | 11,958 | 66,885 | 87,038 | 44,762 | 230,877 |
| 19,000 TO 19,999 | 50,249 | 39,518 | 56,339 | 13,136 | 69,843 | 98,530 | 42,596 | 213,909 |
| 20,000 TO 20,999 | 54,590 | 42,089 | 59,728 | 13,038 | 77,567 | 101,388 | 50,904 | 243,813 |
| 21,000 TO 21,999 | 53,621 | 39,222 | 64,127 | 16,238 | 77,642 | 108,450 | 48,550 | 227,132 |
| 22,000 TO 22,999 | 51,183 | 38,735 | 60,202 | 14,887 | 76,331 | 108,229 | 49,469 | 252,220 |
| 23,000 TO 23,999 | 50,544 | 52,325 | 64,569 | 15,128 | 77,384 | 144,598 | 51,024 | 268,370 |
| 24,000 TO 24,999 | 64,454 | 58,280 | 68,556 | 17,701 | 86,328 | 152,955 | 60,389 | 310,136 |
| 25,000 TO 25,999 | 66,392 | 53,027 | 73,739 | 19,304 | 87,005 | 172,010 | 64,199 | 324,697 |
| 26,000 TO 26,999 | 65,767 | 52,562 | 74,738 | 19,104 | 92,749 | 166,696 | 60,492 | 330,831 |
| 27,000 TO 27,999 | 75,873 | 59,940 | 84,445 | 21,890 | 100,998 | 184,622 | 75,260 | 387,910 |
| 28,000 TO 28,999 | 68,500 | 58,461 | 85,179 | 24,777 | 99,289 | 214,662 | 68,911 | 404,185 |
| 29,000 TO 29,999 | 71,027 | 63,150 | 80,984 | 22,651 | 98,676 | 193,593 | 72,432 | 396,334 |
| 30,000 TO 30,999 | 73,118 | 60,768 | 83,529 | 22,653 | 95,834 | 199,441 | 68,761 | 394,189 |
| 31,000 TO 31,999 | 70,695 | 57,246 | 80,509 | 24,033 | 99,995 | 207,124 | 71,090 | 399,092 |
| 32,000 TO 32,999 | 73,554 | 61,389 | 82,252 | 22,611 | 95,596 | 211,259 | 69,219 | 402,876 |
| 33,000 TO 33,999 | 82,238 | 73,671 | 91,690 | 25,911 | 108,171 | 241,948 | 78,317 | 462,822 |
| 34,000 TO 34,999 | 81,065 | 72,772 | 89,274 | 24,743 | 105,905 | 253,837 | 78,393 | 457,762 |
| 35,000 TO 35,999 | 77,004 | 68,103 | 86,340 | 30,530 | 103,484 | 249,104 | 76,125 | 450,479 |
| 36,000 TO 36,999 | 79,953 | 73,987 | 86,655 | 34,428 | 105,253 | 267,651 | 79,740 | 470,673 |
| 37,000 TO 37,999 | 69,293 | 62,337 | 78,350 | 25,925 | 92,996 | 243,226 | 67,837 | 408,485 |
| 38,000 TO 38,999 | 62,905 | 59,224 | 67,304 | 19,934 | 82,982 | 205,994 | 63,280 | 389,206 |
| 39,000 TO 39,999 | 69,661 | 67,658 | 74,865 | 24,310 | 87,758 | 230,769 | 70,281 | 443,331 |
| 40,000 TO 49,999 | 640,465 | 662,714 | 667,646 | 228,626 | 777,302 | 2,329,316 | 623,613 | 4,201,679 |
| 50,000 TO 59,999 | 490,850 | 559,546 | 500,180 | 196,545 | 563,289 | 2,066,656 | 471,913 | 3,487,496 |
| 60,000 TO 69,999 | 343,259 | 416,308 | 338,104 | 142,461 | 381,227 | 1,739,057 | 323,650 | 2,704,100 |
| 70,000 TO 79,999 | 221,606 | 324,748 | 214,115 | 96,567 | 245,682 | 1,346,583 | 209,589 | 1,961,885 |
| 80,000 TO 89,999 | 132,184 | 233,120 | 128,009 | 61,332 | 145,195 | 1,009,509 | 128,474 | 1,416,140 |
| 90,000 TO 99,999 | 86,891 | 159,742 | 85,7[illegible] | 41,111 | 97,111 | 745,740 | 84,003 | 942,782 |
| 100,000 TO 149,999 | 158,067 | 355,495 | 146,56[illegible] | 79,741 | 170,745 | 1,810,708 | 144,847 | 1,972,847 |
| 150,000 TO 199,999 | 54,523 | 156,160 | 49,442 | 32,121 | 58,897 | 967,032 | 48,815 | 818,250 |
| 200,000 TO 299,999 | 45,379 | 157,950 | 41,056 | 32,279 | 48,765 | 1,174,723 | 39,867 | 787,946 |
| 300,000 TO 399,999 | 14,983 | 62,920 | 13,484 | 11,610 | 15,948 | 585,026 | 12,768 | 302,065 |
| 400,000 TO 499,999 | 7,713 | 35,706 | 6,940 | 6,986 | 8,237 | 391,914 | 6,361 | 168,676 |
| 500,000 TO 999,999 | 12,571 | 76,623 | 10,820 | 14,543 | 13,326 | 996,260 | 10,182 | 306,377 |
| 1,000,000 TO 1,999,999 | 4,553 | 43,433 | 3,769 | 6,956 | 4,847 | 751,348 | 3,401 | 126,248 |
| 2,000,000 TO 2,999,999 | 1,143 | 12,914 | 944 | 2,773 | 1,179 | 305,593 | 849 | 38,063 |
| 3,000,000 TO 3,999,999 | 541 | 7,210 | 441 | 5,509 | 569 | 228,847 | 389 | 24,425 |
| 4,000,000 TO 4,999,999 | 301 | 6,113 | 232 | 1,302 | 306 | 135,464 | 225 | 11,102 |
| 5,000,000 AND OVER | 974 | 28,841 | 687 | 8,084 | 1,015 | 1,697,531 | 696 | 50,290 |
| TOTAL | 4,132,102 | $4,979,785 | 4,321,892 | $1,545,997 | 5,146,016 | $23,558,678 | 3,942,377 | $29,375,825 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
### State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | POINTS, INVESTMENT AND PERSONAL INTEREST | | TOTAL INTEREST[11] | | NET CASH CONTRIBUTIONS | | NON-CASH CONTRIBUTIONS | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| NEGATIVE | 34,429 | $1,603,193 | 43,183 | $ 1,989,320 | 9,164 | $ 83,325 | 4,643 | $ 10,549 |
| ZERO | 264 | 119 | 264 | 1,966 | 636 | 1,857 | — | — |
| $1 TO 999 | 9,368 | 14,848 | 9,740 | 47,434 | 8,624 | 7,839 | 4,578 | 1,219 |
| 1,000 TO 1,999 | 3,959 | 5,597 | 4,703 | 21,909 | 3,092 | 2,648 | 372 | 177 |
| 2,000 TO 2,999 | 4,835 | 6,561 | 7,060 | 39,165 | 5,201 | 2,475 | 2,603 | 457 |
| 3,000 TO 3,999 | 8,382 | 18,379 | 11,109 | 52,255 | 9,744 | 5,703 | 3,188 | 563 |
| 4,000 TO 4,999 | 9,139 | 7,776 | 13,842 | 51,840 | 12,733 | 8,192 | 4,835 | 1,742 |
| 5,000 TO 5,999 | 16,236 | 15,505 | 19,829 | 93,476 | 15,870 | 8,856 | 5,830 | 1,410 |
| 6,000 TO 6,999 | 10,743 | 17,385 | 13,470 | 84,509 | 13,338 | 6,345 | 5,171 | 925 |
| 7,000 TO 7,999 | 22,082 | 18,350 | 27,412 | 89,593 | 25,927 | 20,180 | 9,505 | 3,289 |
| 8,000 TO 8,999 | 18,880 | 19,689 | 25,938 | 112,820 | 19,677 | 15,261 | 7,146 | 1,818 |
| 9,000 TO 9,999 | 20,719 | 22,135 | 27,393 | 108,886 | 23,239 | 14,056 | 6,901 | 1,714 |
| 10,000 TO 10,999 | 26,696 | 24,560 | 33,637 | 142,907 | 27,569 | 22,224 | 12,710 | 2,666 |
| 11,000 TO 11,999 | 34,359 | 31,065 | 41,282 | 160,241 | 36,018 | 28,035 | 15,614 | 5,731 |
| 12,000 TO 12,999 | 36,849 | 48,762 | 43,996 | 204,482 | 38,892 | 29,432 | 15,035 | 5,788 |
| 13,000 TO 13,999 | 36,364 | 34,836 | 43,818 | 204,739 | 41,591 | 34,994 | 18,117 | 5,805 |
| 14,000 TO 14,999 | 30,115 | 27,044 | 37,215 | 146,022 | 33,182 | 30,510 | 13,661 | 3,669 |
| 15,000 TO 15,999 | 46,252 | 43,344 | 56,168 | 224,299 | 50,356 | 26,869 | 22,336 | 6,096 |
| 16,000 TO 16,999 | 45,132 | 35,276 | 52,604 | 211,627 | 50,084 | 40,153 | 20,071 | 5,541 |
| 17,000 TO 17,999 | 48,161 | 48,488 | 57,788 | 236,662 | 51,298 | 34,147 | 22,546 | 6,744 |
| 18,000 TO 18,99 | 51,508 | 57,790 | 61,098 | 288,667 | 53,201 | 49,596 | 22,619 | 6,979 |
| 19,000 TO 19,999 | 54,354 | 55,749 | 61,916 | 269,658 | 63,139 | 62,511 | 25,120 | 6,125 |
| 20,000 TO 20,999 | 63,877 | 66,424 | 71,757 | 310,237 | 66,586 | 46,521 | 28,168 | 7,517 |
| 21,000 TO 21,999 | 63,506 | 55,558 | 71,193 | 282,690 | 69,449 | 58,129 | 30,172 | 6,884 |
| 22,000 TO 22,999 | 65,085 | 70,323 | 71,371 | 322,542 | 68,368 | 63,893 | 30,401 | 11,611 |
| 23,000 TO 23,999 | 63,219 | 63,370 | 72,714 | 331,740 | 68,024 | 59,300 | 32,951 | 10,504 |
| 24,000 TO 24,999 | 69,460 | 70,962 | 81,928 | 381,099 | 74,268 | 55,786 | 32,512 | 11,516 |
| 25,000 TO 25,999 | 67,565 | 71,637 | 81,030 | 396,335 | 72,214 | 58,052 | 34,420 | 9,350 |
| 26,000 TO 26,999 | 76,608 | 82,468 | 87,123 | 413,299 | 80,448 | 65,716 | 34,784 | 9,874 |
| 27,000 TO 27,999 | 90,006 | 85,836 | 97,556 | 473,747 | 88,429 | 70,307 | 41,766 | 11,435 |
| 28,000 TO 28,999 | 83,460 | 84,604 | 93,374 | 488,789 | 88,957 | 68,779 | 40,722 | 10,987 |
| 29,000 TO 29,999 | 84,828 | 81,908 | 94,355 | 478,242 | 84,319 | 70,864 | 38,125 | 11,022 |
| 30,000 TO 30,999 | 83,067 | 89,544 | 91,815 | 483,732 | 86,897 | 76,745 | 40,512 | 11,361 |
| 31,000 TO 31,999 | 90,209 | 119,307 | 96,647 | 518,399 | 83,407 | 73,594 | 35,799 | 10,702 |
| 32,000 TO 32,999 | 82,300 | 100,975 | 88,073 | 503,851 | 83,001 | 67,539 | 36,099 | 12,757 |
| 33,000 TO 33,999 | 95,200 | 94,939 | 101,605 | 557,762 | 97,353 | 76,337 | 44,622 | 14,106 |
| 34,000 TO 34,999 | 94,130 | 102,390 | 102,010 | 560,151 | 95,420 | 85,340 | 47,489 | 13,941 |
| 35,000 TO 35,999 | 91,905 | 102,734 | 98,526 | 553,212 | 91,606 | 77,217 | 44,275 | 12,519 |
| 36,000 TO 36,999 | 90,898 | 117,442 | 101,249 | 588,116 | 94,028 | 90,742 | 46,675 | 13,778 |
| 37,000 TO 37,999 | 80,971 | 93,218 | 88,250 | 501,703 | 80,765 | 76,748 | 40,205 | 12,459 |
| 38,000 TO 38,999 | 70,346 | 96,983 | 78,120 | 486,189 | 74,143 | 84,238 | 38,609 | 11,641 |
| 39,000 TO 39,999 | 77,723 | 106,567 | 83,750 | 548,692 | 80,016 | 66,251 | 39,279 | 13,328 |
| 40,000 TO 49,999 | 700,041 | 922,946 | 746,941 | 5,124,312 | 699,514 | 651,577 | 365,855 | 118,771 |
| 50,000 TO 59,999 | 510,474 | 788,183 | 542,583 | 4,275,680 | 524,726 | 580,531 | 288,564 | 109,310 |
| 60,000 TO 69,999 | 341,674 | 709,275 | 366,306 | 3,410,751 | 357,257 | 449,306 | 201,332 | 85,760 |
| 70,000 TO 79,999 | 217,424 | 385,144 | 235,461 | 2,347,029 | 232,146 | 333,653 | 130,433 | 60,521 |
| 80,000 TO 89,999 | 132,127 | 409,994 | 141,102 | 1,826,134 | 136,838 | 217,797 | 80,530 | 38,113 |
| 90,000 TO 99,999 | 86,468 | 187,033 | 92,169 | 1,129,815 | 90,877 | 159,666 | 54,169 | 28,802 |
| 100,000 TO 149,999 | 145,301 | 504,910 | 159,595 | 2,477,757 | 159,373 | 367,718 | 92,291 | 75,372 |
| 150,000 TO 199,999 | 49,307 | 245,253 | 54,557 | 1,063,504 | 54,945 | 230,116 | 29,487 | 42,754 |
| 200,000 TO 299,999 | 40,365 | 302,709 | 45,088 | 1,090,655 | 46,141 | 212,710 | 23,111 | 37,267 |
| 300,000 TO 399,999 | 13,344 | 161,630 | 14,754 | 453,695 | 14,984 | 101,353 | 7,319 | 22,579 |
| 400,000 TO 499,999 | 6,826 | 105,611 | 7,532 | 274,287 | 7,814 | 68,841 | 3,687 | 14,178 |
| 500,000 TO 999,999 | 11,164 | 286,236 | 12,224 | 592,613 | 12,650 | 182,630 | 5,572 | 50,172 |
| 1,000,000 TO 1,999,999 | 4,145 | 235,275 | 4,478 | 361,523 | 4,657 | 182,919 | 1,860 | 45,923 |
| 2,000,000 TO 2,999,999 | 1,050 | 121,402 | 1,102 | 159,465 | 1,148 | 61,239 | 469 | 24,066 |
| 3,000,000 TO 3,999,999 | 499 | 157,335 | 527 | 161,761 | 555 | 71,034 | 219 | 15,558 |
| 4,000,000 TO 4,999,999 | 269 | 60,396 | 281 | 71,498 | 302 | 31,490 | 139 | 10,891 |
| 5,000,000 TO OVER | 928 | 343,652 | 981 | 393,942 | 962 | 638,907 | 375 | 215,974 |
| TOTAL | 4,414,595 | $9,820,624 | 4,871,592 | $39,187,425 | 4,565,162 | $6,468,793 | 2,285,598 | $1,303,310 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | CONTRIBUTION CARRYOVER | | TOTAL CONTRIBUTIONS[12] | | CASUALTY AND THEFT LOSSES | | ALL OTHER DEDUCTIONS[13] | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | 2,106 | $136,780 | 10,694 | $ 230,635 | 796 | $ 2,431 | 25,959 | $ 671,604 |
| **ZERO** | — | — | 636 | 1,857 | — | — | — | — |
| $1 TO 999 | — | — | 8,624 | 9,058 | — | — | 6,760 | 5,174 |
| 1,000 TO 1,999 | — | — | 3,092 | 2,825 | — | — | 2,969 | 8,659 |
| 2,000 TO 2,999 | 372 | 93 | 5,201 | 3,026 | 372 | 54 | 6,316 | 4,599 |
| 3,000 TO 3,999 | — | — | 10,116 | 6,266 | 372 | 1,413 | 6,888 | 9,119 |
| 4,000 TO 4,999 | 744 | 1,184 | 13,105 | 11,118 | — | — | 8,395 | 30,302 |
| 5,000 TO 5,999 | 744 | 505 | 16,614 | 10,771 | 495 | 770 | 11,275 | 23,556 |
| 6,000 TO 6,999 | — | — | 13,710 | 7,270 | — | — | 7,649 | 9,057 |
| 7,000 TO 7,999 | 744 | 3,505 | 26,664 | 26,974 | 1,239 | 3,382 | 14,349 | 14,005 |
| 8,000 TO 8,999 | 1,116 | 5,853 | 22,102 | 22,932 | 1,488 | 1,456 | 13,584 | 23,746 |
| 9,000 TO 9,999 | 1,169 | 1,195 | 24,726 | 16,966 | 372 | 598 | 10,785 | 20,145 |
| 10,000 TO 10,999 | 1,983 | 4,292 | 30,166 | 29,182 | 1,116 | 10,007 | 10,481 | 20,702 |
| 11,000 TO 11,999 | 372 | 325 | 37,187 | 34,091 | 1,239 | 4,036 | 17,839 | 33,957 |
| 12,000 TO 12,999 | 372 | 123 | 40,752 | 35,343 | 737 | 1,344 | 14,743 | 28,893 |
| 13,000 TO 13,999 | 1,860 | 2,060 | 44,248 | 42,860 | 1,611 | 5,368 | 18,639 | 24,336 |
| 14,000 TO 14,999 | — | — | 34,138 | 34,162 | 365 | 497 | 13,031 | 29,705 |
| 15,000 TO 15,999 | 636 | 1,733 | 52,422 | 34,699 | 2,975 | 12,705 | 21,533 | 29,798 |
| 16,000 TO 16,999 | 1,116 | 755 | 51,944 | 46,449 | 798 | 1,971 | 19,023 | 29,295 |
| 17,000 TO 17,999 | 213 | 35 | 53,646 | 40,926 | 744 | 1,520 | 24,753 | 35,046 |
| 18,000 TO 18,999 | 1,116 | 1,189 | 55,645 | 57,764 | — | — | 27,132 | 44,432 |
| 19,000 TO 19,999 | 737 | 1,218 | 64,627 | 69,853 | 744 | 2,728 | 29,657 | 55,117 |
| 20,000 TO 20,999 | 744 | 1,889 | 68,659 | 55,926 | 744 | 761 | 25,947 | 39,366 |
| 21,000 TO 21,999 | 744 | 1,362 | 71,266 | 66,375 | 2,727 | 22,684 | 31,945 | 49,167 |
| 22,000 TO 22,999 | 744 | 365 | 71,301 | 75,869 | 957 | 1,493 | 31,398 | 57,752 |
| 23,000 TO 23,999 | 1,116 | 6,955 | 69,506 | 76,759 | 744 | 3,287 | 28,540 | 55,736 |
| 24,000 TO 24,999 | 1,132 | 212 | 76,128 | 67,514 | — | — | 33,954 | 49,602 |
| 25,000 TO 25,999 | 372 | 60 | 73,702 | 67,462 | 636 | 6,380 | 33,539 | 59,846 |
| 26,000 TO 26,999 | — | — | 83,711 | 75,590 | — | — | 38,732 | 62,902 |
| 27,000 TO 27,999 | — | — | 89,014 | 81,742 | 1,604 | 12,204 | 38,551 | 65,042 |
| 28,000 TO 28,999 | 1,244 | 251 | 90,700 | 79,912 | 744 | 9,018 | 34,870 | 66,109 |
| 29,000 TO 29,999 | 1,109 | 599 | 88,617 | 82,485 | 1,752 | 8,360 | 38,633 | 64,090 |
| 30,000 TO 30,999 | — | — | 88,438 | 88,106 | 372 | 2,285 | 40,056 | 84,439 |
| 31,000 TO 31,999 | 213 | 621 | 88,821 | 84,917 | 372 | 184 | 41,894 | 112,195 |
| 32,000 TO 32,999 | 600 | 826 | 86,933 | 80,947 | 568 | 4,086 | 39,524 | 69,032 |
| 33,000 TO 33,999 | 213 | 57 | 99,394 | 90,501 | 1,239 | 8,894 | 39,842 | 74,028 |
| 34,000 TO 34,999 | — | — | 97,964 | 99,281 | 1,073 | 4,154 | 41,779 | 77,626 |
| 35,000 TO 35,999 | 1,169 | 593 | 95,746 | 90,329 | 1,452 | 5,648 | 34,478 | 69,031 |
| 36,000 TO 36,999 | — | — | 97,073 | 104,520 | 1,488 | 5,786 | 39,462 | 95,196 |
| 37,000 TO 37,999 | — | — | 83,189 | 89,208 | 1,116 | 14,590 | 30,007 | 50,424 |
| 38,000 TO 38,999 | 365 | 1,890 | 75,223 | 97,769 | 213 | 256 | 34,161 | 91,868 |
| 39,000 TO 39,999 | 578 | 550 | 81,944 | 80,129 | — | — | 28,833 | 57,177 |
| 40,000 TO 49,999 | 3,630 | 9,641 | 721,217 | 779,740 | 3,614 | 31,029 | 265,229 | 612,377 |
| 50,000 TO 59,999 | 3,865 | 12,592 | 534,679 | 702,433 | 1,436 | 6,106 | 206,618 | 549,590 |
| 60,000 TO 69,999 | 2,506 | 7,247 | 363,322 | 542,314 | 2,308 | 17,805 | 125,615 | 369,697 |
| 70,000 TO 79,999 | 1,723 | 4,310 | 235,585 | 398,223 | 213 | 754 | 91,966 | 295,246 |
| 80,000 TO 89,999 | 1,479 | 16,124 | 139,301 | 272,034 | — | — | 52,246 | 218,109 |
| 90,000 TO 99,999 | 568 | 1,101 | 91,675 | 189,570 | 213 | 33 | 34,227 | 174,213 |
| 100,000 TO 149,999 | 1,928 | 24,401 | 161,729 | 467,483 | 501 | 13,791 | 56,500 | 394,441 |
| 150,000 TO 199,999 | 1,091 | 29,947 | 55,881 | 302,817 | 143 | 2,712 | 19,003 | 167,024 |
| 200,000 TO 299,999 | 1,069 | 25,345 | 46,604 | 275,322 | 57 | 2,768 | 14,822 | 165,118 |
| 300,000 TO 399,999 | 381 | 14,479 | 15,158 | 138,401 | 31 | 1,439 | 3,703 | 59,078 |
| 400,000 TO 499,999 | 262 | 11,714 | 7,880 | 94,698 | 11 | 505 | 1,908 | 38,154 |
| 500,000 TO 999,999 | 534 | 38,335 | 12,759 | 271,036 | 15 | 2,892 | 3,075 | 87,173 |
| 1,000,000 TO 1,999,999 | 378 | 58,395 | 4,676 | 288,118 | * | 1,476 | 1,081 | 61,248 |
| 2,000,000 TO 2,999,999 | 99 | 9,722 | 1,151 | 95,027 | — | — | 226 | 23,747 |
| 3,000,000 TO 3,999,999 | 59 | 5,948 | 555 | 92,541 | * | 7 | 147 | 13,044 |
| 4,000,000 TO 4,999,999 | 37 | 2,948 | 302 | 45,328 | — | — | 82 | 10,510 |
| 5,000,000 AND OVER | 121 | 135,036 | 970 | 989,917 | — | — | 142 | 175,588 |
| **TOTAL** | 45,473 | $584,360 | 4,690,832 | $8,355,370 | 41,817 | $241,667 | 1,894,495 | $5,916,232 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | CALIFORNIA TOTAL DEDUCTIONS | | CA ADJUSTMENTS TO FED ITEMIZED DEDUCTIONS | |
|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | 99,780 | $ 3,499,838 | 26,006 | $ -368,665 |
| **ZERO** | 15,238 | 36,162 | — | — |
| $1 TO 999 | 667,705 | 1,709,777 | 5,181 | -9,543 |
| 1,000 TO 1,999 | 267,754 | 565,626 | 1,853 | -3,278 |
| 2,000 TO 2,999 | 308,423 | 734,195 | 4,085 | 10,191 |
| 3,000 TO 3,999 | 309,040 | 772,234 | 7,267 | -4,940 |
| 4,000 TO 4,999 | 297,246 | 778,562 | 9,498 | -1,253 |
| 5,000 TO 5,999 | 342,088 | 965,413 | 12,218 | -4,585 |
| 6,000 TO 6,999 | 341,466 | 966,479 | 10,242 | -3,723 |
| 7,000 TO 7,999 | 326,493 | 942,985 | 15,509 | -7,489 |
| 8,000 TO 8,999 | 321,986 | 1,015,004 | 16,088 | -3,573 |
| 9,000 TO 9,999 | 311,738 | 964,240 | 16,885 | -6,279 |
| 10,000 TO 10,999 | 303,246 | 999,669 | 25,616 | -12,765 |
| 11,000 TO 11,999 | 310,903 | 1,016,536 | 31,841 | -46,549 |
| 12,000 TO 12,999 | 294,673 | 1,048,438 | 34,349 | -14,002 |
| 13,000 TO 13,999 | 272,956 | 1,010,668 | 40,048 | -21,296 |
| 14,000 TO 14,999 | 265,730 | 903,043 | 30,659 | -15,609 |
| 15,000 TO 15,999 | 286,016 | 1,020,706 | 45,008 | -25,309 |
| 16,000 TO 16,999 | 258,537 | 935,905 | 42,412 | -16,814 |
| 17,000 TO 17,999 | 260,086 | 975,049 | 45,897 | -23,361 |
| 18,000 TO 18,999 | 256,244 | 1,030,933 | 49,671 | -15,487 |
| 19,000 TO 19,999 | 241,551 | 978,602 | 54,326 | -38,757 |
| 20,000 TO 20,999 | 239,368 | 991,522 | 58,893 | -38,595 |
| 21,000 TO 21,999 | 216,504 | 973,991 | 63,761 | -44,871 |
| 22,000 TO 22,999 | 213,872 | 945,443 | 63,793 | -48,465 |
| 23,000 TO 23,999 | 189,936 | 928,552 | 64,230 | -59,989 |
| 24,000 TO 24,999 | 209,657 | 1,006,574 | 67,795 | -51,306 |
| 25,000 TO 25,999 | 190,193 | 985,112 | 74,312 | -95,013 |
| 26,000 TO 26,999 | 189,426 | 953,133 | 70,618 | -77,291 |
| 27,000 TO 27,999 | 181,721 | 999,886 | 76,634 | -80,040 |
| 28,000 TO 28,999 | 182,129 | 1,025,829 | 74,964 | -103,323 |
| 29,000 TO 29,999 | 177,768 | 999,012 | 77,191 | -87,978 |
| 30,000 TO 30,999 | 170,093 | 1,055,342 | 72,998 | -99,004 |
| 31,000 TO 31,999 | 166,731 | 1,029,292 | 81,202 | -130,986 |
| 32,000 TO 32,999 | 168,910 | 1,018,774 | 74,075 | -95,852 |
| 33,000 TO 33,999 | 160,116 | 1,059,856 | 84,126 | -109,989 |
| 34,000 TO 34,999 | 145,531 | 1,010,828 | 82,326 | -129,977 |
| 35,000 TO 35,999 | 153,434 | 1,017,845 | 81,880 | -122,149 |
| 36,000 TO 36,999 | 146,656 | 1,076,838 | 81,414 | -118,087 |
| 37,000 TO 37,999 | 130,271 | 901,548 | 69,383 | -110,640 |
| 38,000 TO 38,999 | 110,523 | 864,213 | 66,614 | -105,123 |
| 39,000 TO 39,999 | 118,865 | 930,424 | 70,265 | -112,175 |
| 40,000 TO 49,999 | 954,726 | 8,278,473 | 616,289 | -1,179,833 |
| 50,000 TO 59,999 | 626,778 | 6,652,232 | 467,144 | -1,139,214 |
| 60,000 TO 69,999 | 405,218 | 5,069,039 | 322,552 | -1,132,405 |
| 70,000 TO 79,999 | 259,242 | 3,650,936 | 217,723 | -836,428 |
| 80,000 TO 89,999 | 150,064 | 2,825,563 | 126,641 | -644,489 |
| 90,000 TO 99,999 | 99,078 | 1,767,721 | 88,726 | -497,792 |
| 100,000 TO 149,999 | 175,933 | 3,921,547 | 155,768 | -1,240,791 |
| 150,000 TO 199,999 | 60,769 | 1,778,203 | 54,369 | -724,321 |
| 200,000 TO 299,999 | 50,297 | 1,785,032 | 46,109 | -934,386 |
| 300,000 TO 399,999 | 16,293 | 761,703 | 15,209 | -482,624 |
| 400,000 TO 499,999 | 8,519 | 468,144 | 7,907 | -338,479 |
| 500,000 TO 999,999 | 13,778 | 1,071,356 | 13,048 | -899,193 |
| 1,000,000 TO 1,999,999 | 5,135 | 802,601 | 4,851 | -709,898 |
| 2,000,000 TO 2,999,999 | 1,284 | 326,104 | 1,250 | -316,605 |
| 3,000,000 TO 3,999,999 | 618 | 281,402 | 584 | -182,402 |
| 4,000,000 TO 4,999,999 | 334 | 183,806 | 317 | -135,647 |
| 5,000,000 TO OVER | 1,183 | 2,218,680 | 1,134 | -2,100,837 |
| **TOTAL** | 12,649,852 | $84,487,220 | 4,120,754 | $-15,949,283 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | PERSONAL CREDIT[14] | | DEPENDENT CREDIT | | AGE 65+/BLIND EXEMPTION CREDIT | | DEPENDENT CARE CREDIT | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| NEGATIVE | 97,918 | $ 7,662 | 50,648 | $ 2,583 | 14,900 | $ 760 | 1,497 | $ 164 |
| ZERO | 14,866 | 967 | 2,222 | 113 | 2,475 | 126 | — | — |
| $1 TO 999 | 654,139 | 41,574 | 237,269 | 12,101 | 49,030 | 2,501 | 5,125 | 1,424 |
| 1,000 TO 1,999 | 235,606 | 14,206 | 41,356 | 2,109 | 16,719 | 853 | 1,857 | 275 |
| 2,000 TO 2,999 | 290,790 | 17,741 | 62,284 | 3,177 | 30,691 | 1,565 | 1,362 | 175 |
| 3,000 TO 3,999 | 292,465 | 18,714 | 80,851 | 4,123 | 28,604 | 1,459 | 2,971 | 221 |
| 4,000 TO 4,999 | 283,494 | 18,528 | 97,659 | 4,981 | 37,534 | 1,914 | 1,681 | 251 |
| 5,000 TO 5,999 | 332,155 | 22,383 | 150,167 | 7,659 | 52,675 | 2,687 | 4,705 | 506 |
| 6,000 TO 6,999 | 330,412 | 22,095 | 111,183 | 5,670 | 60,046 | 3,062 | 4,458 | 706 |
| 7,000 TO 7,999 | 320,168 | 21,974 | 111,342 | 5,678 | 60,302 | 3,076 | 13,369 | 2,058 |
| 8,000 TO 8,999 | 316,472 | 22,701 | 159,066 | 8,112 | 65,421 | 3,337 | 9,166 | 1,304 |
| 9,000 TO 9,999 | 308,175 | 22,293 | 141,364 | 7,210 | 66,949 | 3,414 | 13,738 | 2,241 |
| 10,000 TO 10,999 | 301,120 | 21,999 | 171,182 | 8,730 | 80,897 | 4,126 | 8,424 | 1,288 |
| 11,000 TO 11,999 | 307,693 | 22,626 | 176,605 | 9,007 | 66,994 | 3,417 | 15,728 | 2,348 |
| 12,000 TO 12,999 | 293,557 | 22,221 | 169,424 | 8,641 | 66,524 | 3,393 | 11,888 | 2,048 |
| 13,000 TO 13,999 | 271,790 | 20,186 | 158,345 | 8,076 | 52,384 | 2,672 | 21,792 | 3,687 |
| 14,000 TO 14,999 | 265,145 | 19,900 | 154,770 | 7,893 | 51,163 | 2,609 | 24,760 | 4,520 |
| 15,000 TO 15,999 | 284,954 | 21,104 | 151,799 | 7,742 | 60,081 | 3,064 | 19,073 | 3,549 |
| 16,000 TO 16,999 | 258,112 | 19,638 | 156,700 | 7,992 | 46,372 | 2,365 | 23,274 | 3,245 |
| 17,000 TO 17,999 | 260,086 | 19,543 | 150,844 | 7,693 | 57,530 | 2,934 | 22,008 | 3,741 |
| 18,000 TO 18,999 | 256,244 | 19,760 | 139,363 | 7,108 | 51,994 | 2,652 | 25,971 | 4,305 |
| 19,000 TO 19,999 | 241,551 | 18,502 | 154,751 | 7,892 | 48,183 | 2,457 | 28,199 | 4,734 |
| 20,000 TO 20,999 | 239,155 | 18,413 | 152,289 | 7,767 | 44,615 | 2,275 | 26,493 | 3,873 |
| 21,000 TO 21,999 | 216,004 | 16,973 | 123,200 | 6,283 | 44,540 | 2,272 | 25,472 | 3,598 |
| 22,000 TO 22,999 | 212,543 | 16,588 | 133,548 | 6,811 | 38,623 | 1,970 | 29,196 | 4,610 |
| 23,000 TO 23,999 | 189,936 | 15,132 | 110,838 | 5,653 | 33,887 | 1,728 | 21,796 | 3,457 |
| 24,000 TO 24,999 | 209,285 | 16,569 | 111,312 | 5,677 | 32,297 | 1,647 | 25,503 | 3,230 |
| 25,000 TO 25,999 | 189,693 | 15,141 | 121,811 | 6,212 | 26,168 | 1,335 | 17,144 | 2,558 |
| 26,000 TO 26,999 | 189,426 | 15,028 | 123,367 | 6,292 | 27,451 | 1,400 | 23,864 | 3,325 |
| 27,000 TO 27,999 | 181,721 | 14,759 | 132,817 | 6,774 | 21,123 | 1,077 | 21,966 | 2,768 |
| 28,000 TO 28,999 | 182,129 | 15,320 | 134,822 | 6,876 | 24,581 | 1,254 | 23,540 | 3,295 |
| 29,000 TO 29,999 | 177,269 | 14,237 | 158,891 | 8,103 | 27,163 | 1,385 | 18,075 | 2,707 |
| 30,000 TO 30,999 | 170,093 | 14,324 | 109,160 | 5,567 | 30,370 | 1,549 | 16,519 | 2,626 |
| 31,000 TO 31,999 | 166,518 | 14,157 | 138,833 | 7,081 | 25,238 | 1,287 | 23,167 | 3,334 |
| 32,000 TO 32,999 | 168,910 | 14,168 | 122,009 | 6,222 | 25,[illegible]4 | 1,300 | 18,914 | 2,429 |
| 33,000 TO 33,999 | 159,851 | 13,633 | 137,327 | 7,004 | 22,5[illegible]3 | 1,150 | 20,458 | 2,712 |
| 34,000 TO 34,999 | 145,531 | 12,750 | 131,128 | 6,688 | 18,442 | 941 | 18,197 | 2,951 |
| 35,000 TO 35,999 | 153,434 | 13,373 | 134,850 | 6,877 | 21,468 | 1,095 | 19,508 | 2,176 |
| 36,000 TO 36,999 | 146,656 | 12,527 | 133,116 | 6,789 | 15,276 | 779 | 17,664 | 2,389 |
| 37,000 TO 37,999 | 130,271 | 11,284 | 103,997 | 5,304 | 20,656 | 1,054 | 17,729 | 2,648 |
| 38,000 TO 38,999 | 110,151 | 9,837 | 108,386 | 5,528 | 14,880 | 759 | 15,045 | 2,181 |
| 39,000 TO 39,999 | 118,365 | 10,472 | 112,288 | 5,727 | 12,434 | 634 | 16,646 | 2,724 |
| 40,000 TO 49,999 | 954,513 | 87,435 | 920,448 | 46,943 | 119,836 | 6,112 | 150,465 | 21,075 |
| 50,000 TO 59,999 | 626,565 | 59,691 | 662,569 | 33,791 | 72,138 | 3,679 | 112,035 | 16,743 |
| 60,000 TO 69,999 | 404,846 | 38,751 | 416,333 | 21,233 | 48,561 | 2,477 | 77,146 | 11,437 |
| 70,000 TO 79,999 | 257,389 | 24,950 | 237,295 | 12,102 | 32,755 | 1,671 | 42,277 | 6,814 |
| 80,000 TO 89,999 | 150,064 | 14,496 | 152,392 | 7,772 | 17,640 | 900 | 19,351 | 3,386 |
| 90,000 TO 99,999 | 98,866 | 9,540 | 102,613 | 5,233 | 16,477 | 840 | 12,721 | 1,928 |
| 100,000 TO 149,999 | 175,896 | 16,860 | 181,066 | 9,234 | 34,724 | 1,771 | 18,267 | 2,815 |
| 150,000 TO 199,999 | 60,680 | 5,768 | 64,443 | 3,287 | 14,[illegible]58 | 723 | 4,859 | 759 |
| 200,000 TO 299,999 | 50,243 | 4,768 | 53,778 | 2,743 | 12,723 | 649 | 2,921 | 484 |
| 300,000 TO 399,999 | 16,277 | 1,545 | 17,846 | 910 | 4,524 | 231 | 810 | 133 |
| 400,000 TO 499,999 | 8,506 | 807 | 9,052 | 462 | 2,663 | 136 | 304 | 53 |
| 500,000 TO 999,999 | 13,734 | 1,292 | 13,867 | 707 | 4,283 | 219 | 467 | 78 |
| 1,000,000 TO 1,999,999 | 5,133 | 481 | 4,936 | 252 | 1,892 | 97 | 88 | 15 |
| 2,000,000 TO 2,999,999 | 1,284 | 119 | 1,141 | 58 | 428 | 22 | 26 | 6 |
| 3,000,000 TO 3,999,999 | 618 | 58 | 548 | 28 | 229 | 12 | 17 | 2 |
| 4,000,000 TO 4,999,999 | 334 | 32 | 375 | 19 | 99 | 5 | * | 2 |
| 5,000,000 AND OVER | 1,183 | 112 | 1,124 | 57 | 401 | 21 | * | 1 |
| TOTAL | 12,499,984 | $987,707 | 8,203,009 | $418,356 | 1,978,258 | $100,899 | 1,119,712 | $168,112 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | MILITARY CREDIT | | SOLAR CREDIT | | JOINT CUSTODY HEAD OF HOUSEHOLD CREDIT | | POLITICAL CONTRIBUTION CREDIT | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | — | — | | | | | | |
| **ZERO** | — | — | | | | | | |
| $1 TO 999 | 372 | $ 15 | | | | | | |
| 1,000 TO 1,999 | 495 | 20 | | | | | | |
| 2,000 TO 2,999 | 1,857 | 78 | | | | | | |
| 3,000 TO 3,999 | 1,362 | 54 | | | | | | |
| 4,000 TO 4,999 | 867 | 31 | | | | | | |
| 5,000 TO 5,999 | 867 | 35 | | | | | | |
| 6,000 TO 6,999 | 2,841 | 114 | | | | | 744 | $ 7 |
| 7,000 TO 7,999 | 1,356 | 54 | | | | | 585 | 5 |
| 8,000 TO 8,999 | 3,832 | 153 | | | | | — | — |
| 9,000 TO 9,999 | 7,503 | 320 | | | | | — | — |
| 10,000 TO 10,999 | 5,682 | 209 | — | — | | | 585 | 4 |
| 11,000 TO 11,999 | 4,051 | 162 | 372 | $ 33 | | | 213 | 5 |
| 12,000 TO 12,999 | 3,964 | 178 | — | — | | | 744 | 11 |
| 13,000 TO 13,999 | 2,606 | 104 | — | — | | | 1,541 | 25 |
| 14,000 TO 14,999 | 6,645 | 286 | 372 | 64 | | | 585 | 9 |
| 15,000 TO 15,999 | 5,308 | 212 | — | — | | | 372 | 9 |
| 16,000 TO 16,999 | 5,665 | 227 | — | — | 365 | $ 36 | 972 | 16 |
| 17,000 TO 17,999 | 5,116 | 219 | — | — | | | 653 | 17 |
| 18,000 TO 18,999 | 5,358 | 229 | 372 | 25 | | | 1,077 | 20 |
| 19,000 TO 19,999 | 4,988 | 200 | — | — | | | 2,285 | 40 |
| 20,000 TO 20,999 | 3,169 | 127 | 372 | 115 | | | 1,116 | 24 |
| 21,000 TO 21,999 | 5,299 | 227 | — | — | | | 264 | 3 |
| 22,000 TO 22,999 | 5,311 | 247 | — | — | | | 585 | 13 |
| 23,000 TO 23,999 | 2,941 | 122 | — | — | | | 1,329 | 20 |
| 24,000 TO 24,999 | 2,211 | 128 | 744 | 177 | | | 2,761 | 52 |
| 25,000 TO 25,999 | 4,692 | 190 | 372 | 25 | | | 1,806 | 28 |
| 26,000 TO 26,999 | 3,208 | 128 | 1,116 | 156 | | | 1,169 | 22 |
| 27,000 TO 27,999 | 1,811 | 87 | — | — | | | 1,116 | 24 |
| 28,000 TO 28,999 | 372 | 15 | 372 | 181 | | | 1,116 | 31 |
| 29,000 TO 29,999 | 972 | 39 | — | — | | | 744 | 15 |
| 30,000 TO 30,999 | 872 | 35 | 372 | 184 | | | 1,116 | 37 |
| 31,000 TO 31,999 | 365 | 15 | 372 | 97 | | | 1,329 | 35 |
| 32,000 TO 32,999 | 1,544 | 62 | 585 | 26 | | | 1,800 | 52 |
| 33,000 TO 33,999 | 731 | 29 | 372 | 237 | | | 2,973 | 80 |
| 34,000 TO 34,999 | 744 | 30 | — | — | | | 1,488 | 46 |
| 35,000 TO 35,999 | 2,196 | 80 | 372 | 153 | | | 2,285 | 59 |
| 36,000 TO 36,999 | 723 | 29 | 213 | 4 | | | 1,329 | 34 |
| 37,000 TO 37,999 | — | — | 744 | 104 | | | 264 | 2 |
| 38,000 TO 38,999 | 972 | 39 | 372 | 155 | | | 2,672 | 83 |
| 39,000 TO 39,999 | 636 | 25 | — | — | | | 585 | 10 |
| 40,000 TO 49,999 | 2,301 | 92 | 3,560 | 2,230 | — | — | 12,662 | 361 |
| 50,000 TO 59,999 | 492 | 39 | 1,701 | 1,140 | 213 | 43 | 11,110 | 299 |
| 60,000 TO 69,999 | — | — | 1,184 | 1,147 | — | — | 12,572 | 355 |
| 70,000 TO 79,999 | — | — | 426 | 102 | 213 | 33 | 11,265 | 309 |
| 80,000 TO 89,999 | — | — | 1,913 | 872 | — | — | 7,920 | 216 |
| 90,000 TO 99,999 | — | — | 228 | 38 | — | — | 4,622 | 128 |
| 100,000 TO 149,999 | — | — | 1,168 | 3,624 | — | — | 9,621 | 321 |
| 150,000 TO 199,999 | — | — | 590 | 2,011 | — | — | 4,425 | 149 |
| 200,000 TO 299,999 | — | — | 515 | 2,660 | — | — | 4,455 | 160 |
| 300,000 TO 399,999 | — | — | 209 | 1,318 | * | — | 1,550 | 59 |
| 400,000 TO 499,999 | — | — | 96 | 619 | * | — | 849 | 32 |
| 500,000 TO 999,999 | — | — | 166 | 1,624 | 4 | 1 | 1,557 | 63 |
| 1,000,000 TO 1,999,999 | — | — | 61 | 1,558 | — | — | 625 | 26 |
| 2,000,000 TO 2,999,999 | — | — | 17 | 971 | — | — | 179 | 8 |
| 3,000,000 TO 3,999,999 | — | — | 8 | 339 | — | — | 72 | 3 |
| 4,000,000 TO 4,999,999 | — | — | — | — | — | — | 40 | 2 |
| 5,000,000 AND OVER | — | — | 24 | 3,236 | — | — | 86 | 4 |
| **TOTAL** | 112,297 | $4,685 | 19,360 | $25,225 | 798 | $113 | 121,819 | $3,333 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
### State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | TAX CREDIT TO OTHER STATES | | MISCELLANEOUS CREDITS | | TOTAL SPECIAL CREDITS | | LIMITED INCOME CREDIT | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | — | — | * | $ 4 | * | $ 4 | — | — |
| **ZERO** | — | — | — | — | — | — | — | — |
| $1 TO 999 | — | — | — | — | — | — | 8,738 | $ 25 |
| 1,000 TO 1,999 | — | — | — | — | 585 | 47 | 28,669 | 480 |
| 2,000 TO 2,999 | — | — | — | — | — | — | 17,632 | 584 |
| 3,000 TO 3,999 | — | — | — | — | — | — | 16,347 | 785 |
| 4,000 TO 4,999 | — | — | — | — | 213 | 5 | 13,387 | 804 |
| 5,000 TO 5,999 | — | — | 372 | 13 | 372 | 13 | 9,934 | 695 |
| 6,000 TO 6,999 | — | — | — | — | 1,116 | 8 | 112,279 | 1,339 |
| 7,000 TO 7,999 | — | — | 372 | 6 | 957 | 11 | 145,424 | 2,102 |
| 8,000 TO 8,999 | 213 | $ 19 | 1,116 | 4 | 1,694 | 29 | 136,691 | 1,957 |
| 9,000 TO 9,999 | 213 | 3 | 1,860 | 52 | 2,072 | 56 | 79,983 | 833 |
| 10,000 TO 10,999 | 950 | 67 | 2,603 | 74 | 4,138 | 144 | — | — |
| 11,000 TO 11,999 | 372 | 12 | 3,340 | 242 | 4,298 | 293 | — | — |
| 12,000 TO 12,999 | — | — | 957 | 61 | 2,072 | 93 | 4,091 | 17 |
| 13,000 TO 13,999 | 213 | 10 | 1,329 | 136 | 3,083 | 170 | 8,850 | 117 |
| 14,000 TO 14,999 | 213 | 4 | 2,072 | 195 | 3,242 | 271 | 13,101 | 299 |
| 15,000 TO 15,999 | 578 | 14 | 3,242 | 255 | 4,192 | 277 | 26,760 | 451 |
| 16,000 TO 16,999 | — | — | 1,860 | 67 | 3,197 | 119 | 27,735 | 578 |
| 17,000 TO 17,999 | 426 | 61 | 2,816 | 279 | 3,895 | 357 | 30,152 | 442 |
| 18,000 TO 18,999 | 600 | 174 | 1,701 | 199 | 3,749 | 419 | 50,966 | 606 |
| 19,000 TO 19,999 | 950 | 60 | 1,593 | 57 | 4,829 | 157 | — | — |
| 20,000 TO 20,999 | 213 | 60 | 1,380 | 72 | 2,709 | 270 | | |
| 21,000 TO 21,999 | 600 | 12 | 1,488 | 194 | 2,724 | 260 | | |
| 22,000 TO 22,999 | 731 | 176 | 1,542 | 261 | 2,857 | 449 | | |
| 23,000 TO 23,999 | 593 | 82 | 744 | 57 | 2,666 | 159 | | |
| 24,000 TO 24,999 | 372 | 13 | 1,380 | 346 | 5,257 | 589 | | |
| 25,000 TO 25,999 | 213 | 3 | 1,380 | 220 | 3,771 | 276 | | |
| 26,000 TO 26,999 | 372 | 57 | 1,860 | 513 | 4,517 | 748 | | |
| 27,000 TO 27,999 | 372 | 64 | 1,329 | 300 | 2,816 | 387 | | |
| 28,000 TO 28,999 | — | — | 1,542 | 453 | 3,401 | 675 | | |
| 29,000 TO 29,999 | — | — | 1,116 | 149 | 1,488 | 164 | | |
| 30,000 TO 30,999 | 638 | 97 | 1,488 | 512 | 3,614 | 830 | | |
| 31,000 TO 31,999 | 213 | 84 | 957 | 143 | 2,870 | 359 | | |
| 32,000 TO 32,999 | 365 | 177 | 798 | 258 | 3,341 | 513 | | |
| 33,000 TO 33,999 | 1,116 | 355 | 1,542 | 456 | 5,631 | 1,129 | | |
| 34,000 TO 34,999 | 228 | 41 | 1,701 | 588 | 3,416 | 675 | | |
| 35,000 TO 35,999 | 372 | 209 | 1,011 | 119 | 4,039 | 540 | | |
| 36,000 TO 36,999 | 441 | 183 | 1,914 | 348 | 3,895 | 569 | | |
| 37,000 TO 37,999 | 477 | 228 | 1,116 | 243 | 2,601 | 577 | | |
| 38,000 TO 38,999 | 365 | 82 | 1,011 | 399 | 4,420 | 718 | | |
| 39,000 TO 39,999 | 372 | 8 | 957 | 603 | 2,285 | 807 | | |
| 40,000 TO 49,999 | 3,450 | 1,171 | 8,073 | 3,202 | 27,746 | 6,964 | | |
| 50,000 TO 59,999 | 3,676 | 2,315 | 7,067 | 4,492 | 23,501 | 8,859 | | |
| 60,000 TO 69,999 | 2,560 | 2,097 | 5,792 | 4,005 | 22,145 | 7,681 | | |
| 70,000 TO 79,999 | 2,498 | 1,966 | 5,155 | 3,589 | 19,608 | 6,276 | | |
| 80,000 TO 89,999 | 1,238 | 1,426 | 4,676 | 5,640 | 16,171 | 8,733 | | |
| 90,000 TO 99,999 | 2,281 | 2,574 | 2,922 | 3,515 | 10,052 | 6,265 | | |
| 100,000 TO 149,999 | 2,863 | 4,872 | 7,451 | 12,995 | 20,396 | 22,106 | | |
| 150,000 TO 199,999 | 1,823 | 4,850 | 3,714 | 12,631 | 10,054 | 19,971 | | |
| 200,000 TO 299,999 | 2,247 | 8,096 | 2,982 | 10,986 | 9,499 | 22,462 | | |
| 300,000 TO 399,999 | 739 | 3,786 | 1,076 | 5,107 | 3,412 | 10,695 | | |
| 400,000 TO 499,999 | 471 | 2,424 | 529 | 3,065 | 1,828 | 6,599 | | |
| 500,000 TO 999,999 | 686 | 10,037 | 864 | 9,337 | 3,303 | 22,612 | | |
| 1,000,000 TO 1,999,999 | 388 | 7,738 | 271 | 4,685 | 1,313 | 15,395 | | |
| 2,000,000 TO 2,999,999 | 145 | 3,882 | 73 | 1,313 | 371 | 6,495 | | |
| 3,000,000 TO 3,999,999 | 77 | 1,984 | 21 | 700 | 173 | 3,252 | | |
| 4,000,000 TO 4,999,999 | 52 | 2,960 | * | 507 | * | 3,563 | | |
| 5,000,000 AND OVER | 99 | 3,76 | 38 | 1,190 | 302 | 16,236 | | |
| **TOTAL** | 38,256 | $68 300 | 102,207 | $94,837 | 281,991 | $207,331 | 730,739 | $12,114 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
### State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | ALTERNATIVE MINIMUM TAX | | TOTAL OTHER TAXES | | TOTAL VOLUNTARY CONTRIBUTIONS | |
|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | 809 | $ 3,880 | 643 | $ 1,317 | 1,255 | $ 2,363 |
| **ZERO** | — | — | — | — | — | — |
| $1 TO 999 | — | — | — | — | 10,906 | 336 |
| 1,000 TO 1,999 | — | — | — | — | 2,070 | 11 |
| 2,000 TO 2,999 | 372 | 134 | 744 | 6 | 6,455 | 41 |
| 3,000 TO 3,999 | — | — | 1,967 | 82 | 8,545 | 73 |
| 4,000 TO 4,999 | — | — | 213 | 39 | 6,313 | 93 |
| 5,000 TO 5,999 | — | — | — | — | 5,581 | 50 |
| 6,000 TO 6,999 | — | — | 1,116 | 35 | 11,137 | 4,018 |
| 7,000 TO 7,999 | — | — | 972 | 18 | 10,163 | 73 |
| 8,000 TO 8,999 | — | — | 1,169 | 18 | 7,323 | 79 |
| 9,000 TO 9,999 | 213 | 713 | 585 | 3 | 4,087 | 63 |
| 10,000 TO 10,999 | — | — | 2,072 | 79 | 6,829 | 35 |
| 11,000 TO 11,999 | — | — | 585 | 15 | 4,215 | 38 |
| 12,000 TO 12,999 | 264 | 609 | 372 | 83 | 2,843 | 19 |
| 13,000 TO 13,999 | 372 | 3 | 2,232 | 85 | 7,681 | 192 |
| 14,000 TO 14,999 | — | — | 2,232 | 72 | 8,041 | 109 |
| 15,000 TO 15,999 | 264 | 5 | 1,860 | 47 | 8,561 | 76 |
| 16,000 TO 16,999 | — | — | 2,513 | 128 | 5,113 | 130 |
| 17,000 TO 17,999 | — | — | 1,754 | 146 | 7,024 | 64 |
| 18,000 TO 18,999 | — | — | 1,221 | 91 | 8,200 | 72 |
| 19,000 TO 19,999 | — | — | 744 | 46 | 8,038 | 75 |
| 20,000 TO 20,999 | — | — | 2,285 | 72 | 5,325 | 104 |
| 21,000 TO 21,999 | 365 | 72 | 1,694 | 48 | 5,337 | 82 |
| 22,000 TO 22,999 | 372 | 173 | 2,064 | 111 | 6,451 | 93 |
| 23,000 TO 23,999 | — | — | 1,701 | 109 | 5,574 | 62 |
| 24,000 TO 24,999 | 477 | 710 | 1,221 | 144 | 6,238 | 113 |
| 25,000 TO 25,999 | 636 | 518 | 1,329 | 84 | 4,864 | 62 |
| 26,000 TO 26,999 | 636 | 1,094 | 1,965 | 124 | 6,211 | 102 |
| 27,000 TO 27,999 | — | — | 2,550 | 177 | 4,719 | 130 |
| 28,000 TO 28,999 | — | — | 1,329 | 222 | 3,609 | 38 |
| 29,000 TO 29,999 | — | — | 3,575 | 189 | 3,733 | 93 |
| 30,000 TO 30,999 | — | — | 2,178 | 122 | 4,830 | 50 |
| 31,000 TO 31,999 | 372 | 117 | 2,756 | 256 | 1,999 | 30 |
| 32,000 TO 32,999 | — | — | 2,533 | 304 | 5,346 | 51 |
| 33,000 TO 33,999 | 213 | 80 | 2,391 | 121 | 3,708 | 100 |
| 34,000 TO 34,999 | — | — | 849 | 93 | 4,709 | 29 |
| 35,000 TO 35,999 | — | — | 2,498 | 198 | 1,875 | 58 |
| 36,000 TO 36,999 | 372 | 3 | 1,913 | 140 | 5,608 | 223 |
| 37,000 TO 37,999 | — | — | 2,339 | 107 | 6,558 | 84 |
| 38,000 TO 38,999 | 372 | 122 | 1,010 | 147 | 5,734 | 71 |
| 39,000 TO 39,999 | — | — | 1,169 | 107 | 2,991 | 42 |
| 40,000 TO 49,999 | 1,349 | 4,860 | 19,268 | 4,133 | 24,223 | 339 |
| 50,000 TO 59,999 | 1,806 | 1,052 | 18,067 | 1,686 | 15,331 | 5,125 |
| 60,000 TO 69,999 | 2,444 | 2,217 | 12,378 | 1,429 | 8,341 | 229 |
| 70,000 TO 79,999 | 1,010 | 278 | 7,285 | 1,677 | 5,644 | 174 |
| 80,000 TO 89,999 | 2,384 | 1,925 | 2,762 | 1,053 | 3,612 | 1,969 |
| 90,000 TO 99,999 | 1,481 | 1,640 | 2,231 | 928 | 3,021 | 69 |
| 100,000 TO 149,999 | 5,700 | 11,582 | 3,547 | 946 | 2,315 | 9,457 |
| 150,000 TO 199,999 | 2,786 | 6,735 | 856 | 562 | 580 | 175 |
| 200,000 TO 299,999 | 3,282 | 9,944 | 462 | 442 | 580 | 18 |
| 300,000 TO 399,999 | 1,518 | 6,446 | 141 | 9,722 | 136 | 1,202 |
| 400,000 TO 499,999 | 641 | 3,708 | 75 | 134 | 55 | 3 |
| 500,000 TO 999,999 | 879 | 7,209 | 108 | 4,489 | 90 | 552 |
| 1,000,000 TO 1,999,999 | 296 | 4,074 | 34 | 1,279 | 31 | 1 |
| 2,000,000 TO 2,999,999 | 53 | 1,170 | 7 | 55 | 4 | 1 |
| 3,000,000 TO 3,999,999 | 45 | [illegible]018 | * | + | 6 | 2 |
| 4,000,000 TO 4,999,999 | 18 | [illegible]53 | — | — | * | 1 |
| 5,000,000 AND OVER | 75 | [illegible]5 | * | + | * | + |
| **TOTAL** | 31,876 | [illegible] | 129,566 | $33,720 | 299,773 | $28,944 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
### State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | INCOME TAX WITHHELD | | ESTIMATE PAID | | EXCESS SDI | | RENTER'S CREDIT | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | 23,794 | $ 20,002 | 11,470 | $ 50,804 | 1,618 | $ 173 | 21,107 | $ 1,866 |
| **ZERO** | 744 | 7 | — | — | — | — | 4,329 | 393 |
| $1 TO 999 | 60,546 | 9,072 | 4,665 | 81,704 | — | — | 541,847 | 45,569 |
| 1,000 TO 1,999 | 154,384 | 4,788 | 3,932 | 829 | 372 | 6 | 68,108 | 6,191 |
| 2,000 TO 2,999 | 189,547 | 5,624 | 3,919 | 2,491 | — | — | 98,684 | 9,070 |
| 3,000 TO 3,999 | 201,915 | 12,068 | 3,919 | 595 | 744 | 81 | 109,535 | 10,459 |
| 4,000 TO 4,999 | 189,787 | 9,317 | 4,463 | 1,534 | 372 | 20 | 118,351 | 11,081 |
| 5,000 TO 5,999 | 223,933 | 15,544 | 6,323 | 1,309 | — | — | 156,839 | 14,844 |
| 6,000 TO 6,999 | 215,611 | 15,903 | 8,920 | 1,411 | — | — | 157,148 | 14,140 |
| 7,000 TO 7,999 | 217,353 | 19,053 | 9,285 | 3,302 | — | — | 152,333 | 14,066 |
| 8,000 TO 8,999 | 217,028 | 22,522 | 10,786 | 2,193 | — | — | 152,132 | 14,951 |
| 9,000 TO 9,999 | 219,666 | 27,406 | 10,468 | 1,875 | — | — | 157,381 | 15,497 |
| 10,000 TO 10,999 | 213,335 | 29,754 | 13,968 | 3,289 | — | — | 148,651 | 14,518 |
| 11,000 TO 11,999 | 236,558 | 40,619 | 13,112 | 4,227 | — | — | 163,294 | 15,844 |
| 12,000 TO 12,999 | 220,830 | 44,871 | 16,048 | 4,054 | — | — | 152,158 | 15,122 |
| 13,000 TO 13,999 | 216,972 | 45,603 | 18,906 | 7,460 | 372 | 10 | 140,334 | 13,892 |
| 14,000 TO 14,999 | 213,951 | 54,839 | 22,156 | 11,380 | 372 | 63 | 150,425 | 14,439 |
| 15,000 TO 15,999 | 231,998 | 71,393 | 26,892 | 7,969 | — | — | 139,279 | 12,910 |
| 16,000 TO 16,999 | 209,959 | 66,547 | 27,381 | 8,698 | — | — | 132,752 | 12,406 |
| 17,000 TO 17,999 | 211,484 | 79,278 | 22,524 | 7,098 | — | — | 133,262 | 12,441 |
| 18,000 TO 18,999 | 209,018 | 83,240 | 29,952 | 12,472 | 372 | 10 | 122,824 | 11,582 |
| 19,000 TO 19,999 | 201,951 | 90,940 | 28,232 | 13,481 | 744 | 16 | 125,560 | 11,929 |
| 20,000 TO 20,999 | 196,133 | 95,703 | 33,516 | 14,640 | 1,116 | 26 | 114,045 | 11,020 |
| 21,000 TO 21,999 | 182,902 | 93,836 | 25,620 | 12,084 | 2,603 | 66 | 104,459 | 10,130 |
| 22,000 TO 22,999 | 177,567 | 100,766 | 30,489 | 15,299 | 5,261 | 114 | 105,734 | 10,259 |
| 23,000 TO 23,999 | 163,716 | 100,019 | 26,968 | 15,705 | 10,414 | 204 | 87,483 | 8,736 |
| 24,000 TO 24,999 | 180,092 | 121,599 | 24,566 | 12,245 | 8,980 | 329 | 97,272 | 9,356 |
| 25,000 TO 25,999 | 160,877 | 118,015 | 22,681 | 22,047 | 9,352 | 339 | 81,422 | 8,423 |
| 26,000 TO 26,999 | 164,283 | 127,148 | 26,267 | 19,579 | 10,096 | 347 | 87,753 | 8,249 |
| 27,000 TO 27,999 | 161,540 | 131,285 | 18,845 | 14,276 | 12,699 | 502 | 75,263 | 7,360 |
| 28,000 TO 28,999 | 159,091 | 132,014 | 23,846 | 24,954 | 9,724 | 552 | 80,097 | 8,424 |
| 29,000 TO 29,999 | 151,089 | 134,176 | 27,087 | 20,168 | 8,199 | 407 | 70,299 | 7,041 |
| 30,000 TO 30,999 | 147,144 | 143,339 | 26,587 | 18,597 | 9,352 | 444 | 63,144 | 6,567 |
| 31,000 TO 31,999 | 147,878 | 139,103 | 20,206 | 17,652 | 9,717 | 653 | 64,510 | 6,708 |
| 32,000 TO 32,999 | 148,983 | 150,134 | 21,733 | 20,831 | 9,670 | 607 | 66,989 | 7,083 |
| 33,000 TO 33,999 | 142,313 | 146,784 | 19,593 | 15,524 | 9,246 | 660 | 55,344 | 5,832 |
| 34,000 TO 34,999 | 131,668 | 137,878 | 17,127 | 21,782 | 7,972 | 584 | 43,439 | 4,610 |
| 35,000 TO 35,999 | 137,186 | 153,135 | 23,444 | 27,746 | 10,893 | 848 | 53,655 | 5,831 |
| 36,000 TO 36,999 | 131,812 | 159,599 | 15,244 | 17,395 | 7,120 | 649 | 51,341 | 5,465 |
| 37,000 TO 37,999 | 115,578 | 142,510 | 17,704 | 21,562 | 10,676 | 840 | 42,366 | 4,445 |
| 38,000 TO 38,999 | 98,071 | 119,961 | 18,486 | 18,528 | 6,693 | 666 | 31,288 | 3,326 |
| 39,000 TO 39,999 | 109,117 | 133,241 | 16,430 | 16,921 | 8,077 | 593 | 38,385 | 4,202 |
| 40,000 TO 49,999 | 865,507 | 1,225,584 | 141,051 | 187,104 | 80,311 | 7,212 | 229,685 | 25,671 |
| 50,000 TO 59,999 | 567,931 | 1,021,375 | 108,637 | 181,447 | 57,769 | 6,069 | 102,925 | 11,931 |
| 60,000 TO 69,999 | 362,074 | 825,515 | 88,269 | 181,982 | 31,385 | 3,352 | 49,779 | 5,663 |
| 70,000 TO 79,999 | 231,877 | 640,656 | 61,129 | 161,070 | 23,974 | 2,942 | 28,779 | 3,359 |
| 80,000 TO 89,999 | 128,594 | 439,125 | 40,735 | 130,259 | 15,467 | 2,373 | 11,599 | 1,406 |
| 90,000 TO 99,999 | 85,964 | 317,215 | 37,912 | 145,274 | 10,052 | 1,733 | 8,518 | 944 |
| 100,000 TO 149,999 | 140,098 | 710,035 | 80,635 | 438,658 | 15,875 | 2,822 | 11,881 | 1,318 |
| 150,000 TO 199,999 | 43,986 | 331,437 | 33,993 | 290,328 | 4,701 | 896 | 3,329 | 356 |
| 200,000 TO 299,999 | 35,776 | 400,376 | 30,694 | 419,404 | 4,157 | 884 | 2,056 | 208 |
| 300,000 TO 399,999 | 11,809 | 200,277 | 11,103 | 222,952 | 1,300 | 291 | 643 | 66 |
| 400,000 TO 499,999 | 6,039 | 128,894 | 6,079 | 163,407 | 675 | 149 | 278 | 26 |
| 500,000 TO 999,999 | 9,244 | 295,153 | 10,490 | 444,912 | 1,365 | 315 | 342 | 35 |
| 1,000,000 TO 1,999,999 | 3,116 | 158,912 | 4,149 | 349,031 | 523 | 134 | 82 | 8 |
| 2,000,000 TO 2,999,999 | 761 | 64,750 | 1,079 | 162,997 | 163 | 46 | 14 | 1 |
| 3,000,000 TO 3,999,999 | 365 | 35,853 | 509 | 105,989 | 75 | 28 | 8 | 1 |
| 4,000,000 TO 4,999,999 | 195 | 20,225 | 230 | 58,294 | 45 | 17 | * | * |
| 5,000,000 AND OVER | 462 | 143,664 | 950 | 468,416 | 124 | 68 | * | 1 |
| **TOTAL** | 9,581,202 | $10,307,681 | 1,411,404 | $4,707,234 | 420,787 | $39,140 | 5,010,547 | $487,271 |

FOOTNOTES FOLLOW THIS SECTION

## TABLE 4A Continued†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## State Totals — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | TAX DUE AT TIME OF FILING | | OVERPAID | | REFUND | | CREDIT TO NEXT YEAR'S TAXES | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) | NUMBER | AMOUNT (THOUSANDS) |
| **NEGATIVE** | 838 | $ 2,228 | 48,685 | $ 69,786 | 44,704 | $ 62,671 | 4,002 | $ 6,984 |
| **ZERO** | — | — | 4,701 | 400 | 4,701 | 400 | — | — |
| $1 TO 999 | — | — | 596,790 | 136,345 | 595,062 | 135,499 | 737 | 745 |
| 1,000 TO 1,999 | — | — | 188,166 | 11,808 | 187,422 | 11,760 | 744 | 37 |
| 2,000 TO 2,999 | — | — | 233,960 | 17,045 | 232,597 | 16,371 | 744 | 632 |
| 3,000 TO 3,999 | 1,079 | 60 | 245,671 | 23,176 | 244,066 | 23,020 | 1,48 | 83 |
| 4,000 TO 4,999 | 578 | 28 | 242,941 | 21,926 | 240,215 | 21,557 | 2,232 | 275 |
| 5,000 TO 5,999 | 851 | 33 | 280,045 | 31,642 | 278,441 | 30,030 | 1,475 | 1,566 |
| 6,000 TO 6,999 | 15,712 | 153 | 272,158 | 30,944 | 269,680 | 30,087 | 3,334 | 662 |
| 7,000 TO 7,999 | 15,703 | 259 | 266,159 | 34,586 | 264,672 | 32,985 | 3,341 | 1,535 |
| 8,000 TO 8,999 | 19,676 | 565 | 260,992 | 35,385 | 260,248 | 35,117 | 1,860 | 192 |
| 9,000 TO 9,999 | 22,998 | 1,286 | 261,606 | 36,548 | 259,003 | 36,110 | 3,347 | 376 |
| 10,000 TO 10,999 | 22,853 | 979 | 245,932 | 36,794 | 242,584 | 36,335 | 5,207 | 442 |
| 11,000 TO 11,999 | 28,667 | 1,868 | 252,403 | 44,297 | 251,288 | 43,991 | 4,091 | 269 |
| 12,000 TO 12,999 | 27,048 | 2,055 | 238,549 | 45,004 | 236,317 | 44,541 | 4,676 | 457 |
| 13,000 TO 13,999 | 24,999 | 2,200 | 229,159 | 43,563 | 225,695 | 42,415 | 5,572 | 956 |
| 14,000 TO 14,999 | 22,026 | 2,342 | 227,244 | 52,721 | 221,665 | 51,014 | 10,300 | 1,640 |
| 15,000 TO 15,999 | 27,434 | 3,216 | 244,821 | 55,098 | 238,870 | 53,360 | 10,042 | 1,704 |
| 16,000 TO 16,999 | 28,895 | 3,193 | 214,013 | 48,863 | 209,922 | 47,462 | 8,182 | 1,285 |
| 17,000 TO 17,999 | 32,123 | 3,776 | 218,816 | 51,692 | 214,874 | 50,607 | 5,837 | 1,032 |
| 18,000 TO 18,999 | 36,727 | 4,767 | 211,354 | 56,175 | 205,280 | 54,643 | 8,920 | 1,46[illegible] |
| 19,000 TO 19,999 | 31,160 | 4,416 | 203,552 | 61,123 | 200,576 | 59,454 | 9,935 | 1,634 |
| 20,000 TO 20,999 | 29,073 | 5,644 | 204,949 | 60,194 | 196,938 | 56,843 | 11,730 | 3,295 |
| 21,000 TO 21,999 | 34,567 | 5,722 | 177,253 | 55,630 | 170,186 | 53,006 | 10,407 | 2,562 |
| 22,000 TO 22,999 | 37,230 | 5,749 | 173,079 | 57,062 | 165,152 | 54,543 | 13,005 | 2,483 |
| 23,000 TO 23,999 | 25,806 | 4,516 | 161,410 | 57,544 | 154,930 | 55,029 | 10,199 | 2,454 |
| 24,000 TO 24,999 | 35,336 | 7,346 | 170,230 | 58,428 | 162,047 | 55,080 | 11,158 | 3,281 |
| 25,000 TO 25,999 | 32,213 | 6,871 | 155,383 | 66,330 | 151,292 | 63,877 | 9,563 | 2,402 |
| 26,000 TO 26,999 | 32,059 | 7,172 | 155,508 | 63,546 | 150,679 | 60,825 | 10,036 | 2,620 |
| 27,000 TO 27,999 | 31,412 | 7,135 | 147,705 | 63,075 | 143,491 | 61,104 | 6,068 | 1,852 |
| 28,000 TO 28,999 | 30,438 | 7,274 | 149,845 | 72,214 | 144,638 | 70,075 | 8,926 | 2,110 |
| 29,000 TO 29,999 | 35,723 | 11,606 | 140,186 | 57,936 | 136,467 | 55,019 | 7,810 | 2,830 |
| 30,000 TO 30,999 | 28,031 | 6,932 | 140,085 | 63,885 | 133,267 | 61,444 | 9,670 | 2,393 |
| 31,000 TO 31,999 | 34,412 | 18,414 | 131,582 | 63,480 | 126,747 | 61,368 | 8,023 | 2,087 |
| 32,000 TO 32,999 | 32,577 | 9,319 | 135,961 | 59,683 | 131,126 | 57,699 | 9,298 | 2,054 |
| 33,000 TO 33,999 | 36,401 | 11,211 | 121,875 | 58,291 | 119,278 | 57,086 | 5,201 | 1,108 |
| 34,000 TO 34,999 | 30,132 | 7,083 | 114,656 | 60,684 | 111,308 | 58,751 | 4,463 | 1,904 |
| 35,000 TO 35,999 | 30,637 | 8,633 | 122,053 | 64,892 | 118,334 | 61,031 | 8,176 | 3,829 |
| 36,000 TO 36,999 | 30,656 | 11,217 | 114,443 | 59,568 | 111,840 | 57,263 | 5,837 | 2,190 |
| 37,000 TO 37,999 | 31,308 | 11,295 | 98,226 | 54,576 | 93,762 | 50,111 | 8,075 | 4,430 |
| 38,000 TO 38,999 | 29,119 | 8,807 | 80,666 | 46,246 | 78,434 | 44,777 | 5,201 | 1,448 |
| 39,000 TO 39,999 | 30,837 | 11,977 | 87,290 | 46,472 | 84,315 | 43,980 | 5,951 | 2,457 |
| 40,000 TO 49,999 | 315,853 | 125,189 | 633,074 | 377,912 | 609,271 | 356,883 | 44,511 | 20,790 |
| 50,000 TO 59,999 | 261,401 | 140,621 | 362,793 | 257,888 | 343,453 | 238,485 | 32,351 | 19,128 |
| 60,000 TO 69,999 | 198,005 | 145,682 | 205,139 | 171,339 | 189,159 | 149,432 | 30,472 | 23,783 |
| 70,000 TO 79,999 | 132,966 | 132,899 | 125,167 | 125,474 | 115,497 | 108,087 | 18,854 | 17,259 |
| 80,000 TO 89,999 | 76,352 | 87,604 | 72,609 | 103,893 | 63,689 | 77,973 | 13,634 | 25,828 |
| 90,000 TO 99,999 | 47,272 | 71,870 | 51,069 | 87,969 | 42,250 | 67,950 | 13,282 | 19,967 |
| 100,000 TO 149,999 | 84,335 | 192,048 | 90,396 | 199,865 | 73,361 | 146,679 | 28,026 | 53,395 |
| 150,000 TO 199,999 | 27,710 | 101,628 | 32,049 | 107,845 | 24,545 | 74,177 | 11,992 | 34,045 |
| 200,000 TO 299,999 | 21,634 | 130,829 | 28,367 | 149,798 | 21,228 | 100,755 | 12,099 | 49,189 |
| 300,000 TO 399,999 | 6,357 | 64,837 | 9,789 | 74,956 | 6,738 | 46,533 | 4,684 | 28,724 |
| 400,000 TO 499,999 | 3,145 | 35,972 | 5,260 | 51,147 | 3,566 | 31,371 | 2,606 | 19,846 |
| 500,000 TO 999,999 | 4,637 | 81,238 | 8,990 | 133,522 | 5,980 | 73,307 | 4,872 | 60,565 |
| 1,000,000 TO 1,999,999 | 1,542 | 51,300 | 3,441 | 95,854 | 2,192 | 47,768 | 2,166 | 48,485 |
| 2,000,000 TO 2,999,999 | 318 | 16,303 | 920 | 44,290 | 573 | 23,850 | 604 | 20,615 |
| 3,000,000 TO 3,999,999 | 159 | 7,812 | 433 | 30,200 | 260 | 13,006 | 274 | 17,247 |
| 4,000,000 TO 4,999,999 | 94 | 5,495 | 206 | 16,026 | 128 | 7,829 | 130 | 8,225 |
| 5,000,000 AND OVER | 376 | 24,994 | 719 | 122,505 | 473 | 68,043 | 469 | 55,131 |
| **TOTAL** | 2,179,490 | $1,623,668 | 9,600,523 | $4,285,140 | 9,314,476 | $3,690,468 | 485,882 | $595,984 |

FOOTNOTES FOLLOW THIS SECTION

## TABLE 4B†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## Single Returns — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | NUMBER OF RETURNS | | FEDERAL AGI (THOUSANDS) | CALIFORNIA[1] AGI (THOUSANDS) | CALIFORNIA[2] ADJUSTMENTS (THOUSANDS) | DEDUCTIONS[3] (THOUSANDS) | TAXABLE[4] INCOME (THOUSANDS) | TAX[5] ASSESSED (THOUSANDS) |
|---|---|---|---|---|---|---|---|---|
| | ALL | TAXABLE | | | | | | |
| **NEGATIVE** | 43,422 | 430 | $-3,338,251 | $-1,762,697 | $1,577,531 | $ 430,949 | — | $ 442 |
| **ZERO** | 11,140 | — | 1,491 | — | -1,491 | 20,753 | — | — |
| $1 TO 999 | 470,154 | — | 114,088 | 69,288 | -44,800 | 886,085 | $ 2,507 | — |
| 1,000 TO 1,999 | 221,588 | 600 | 364,437 | 332,211 | -32,226 | 375,152 | 31,560 | 33 |
| 2,000 TO 2,999 | 241,598 | 372 | 631,907 | 609,149 | -22,758 | 460,676 | 176,155 | — |
| 3,000 TO 3,999 | 229,241 | 1,982 | 834,563 | 803,335 | -31,228 | 454,202 | 385,043 | 78 |
| 4,000 TO 4,999 | 210,782 | 365 | 996,812 | 944,836 | -51,893 | 427,540 | 548,807 | 15 |
| 5,000 TO 5,999 | 230,664 | 2,090 | 1,310,603 | 1,269,822 | -40,781 | 458,633 | 821,223 | 87 |
| 6,000 TO 6,999 | 234,011 | 132,549 | 1,549,715 | 1,517,365 | -32,349 | 512,051 | 1,049,460 | 644 |
| 7,000 TO 7,999 | 208,185 | 146,963 | 1,603,001 | 1,560,410 | -42,506 | 467,027 | 1,112,203 | 2,048 |
| 8,000 TO 8,999 | 186,901 | 143,699 | 1,625,623 | 1,591,534 | -34,089 | 413,389 | 1,193,035 | 4,725 |
| 9,000 TO 9,999 | 176,532 | 164,675 | 1,675,331 | 1,676,651 | 1,320 | 379,883 | 1,304,432 | 8,591 |
| 10,000 TO 10,999 | 168,986 | 148,682 | 1,815,412 | 1,770,781 | -44,613 | 431,294 | 1,365,993 | 11,561 |
| 11,000 TO 11,999 | 165,771 | 153,515 | 1,984,039 | 1,907,655 | -76,384 | 370,008 | 1,540,549 | 17,532 |
| 12,000 TO 12,999 | 146,609 | 137,712 | 1,861,351 | 1,833,529 | -27,822 | 347,036 | 1,487,067 | 19,789 |
| 13,000 TO 13,999 | 141,452 | 135,529 | 1,957,287 | 1,907,901 | -49,386 | 391,933 | 1,541,008 | 24,234 |
| 14,000 TO 14,999 | 137,929 | 135,202 | 2,039,461 | 2,001,684 | -37,777 | 329,859 | 1,671,825 | 29,268 |
| 15,000 TO 15,999 | 150,857 | 146,772 | 2,358,930 | 2,341,196 | -17,735 | 387,878 | 1,961,489 | 37,629 |
| 16,000 TO 16,999 | 128,847 | 125,513 | 2,148,031 | 2,127,212 | -20,819 | 325,040 | 1,802,560 | 39,073 |
| 17,000 TO 17,999 | 132,422 | 128,593 | 2,334,102 | 2,315,315 | -18,786 | 357,112 | 1,965,292 | 46,715 |
| 18,000 TO 18,999 | 121,238 | 118,269 | 2,290,931 | 2,244,366 | -46,566 | 332,995 | 1,923,536 | 50,110 |
| 19,000 TO 19,999 | 116,428 | 114,582 | 2,295,197 | 2,270,912 | -24,285 | 331,199 | 1,936,713 | 53,185 |
| 20,000 TO 20,999 | 111,817 | 109,958 | 2,281,617 | 2,290,836 | 9,220 | 324,209 | 1,970,069 | 57,162 |
| 21,000 TO 21,999 | 96,390 | 95,646 | 2,088,705 | 2,072,210 | -16,495 | 284,157 | 1,791,229 | 55,833 |
| 22,000 TO 22,999 | 97,118 | 96,381 | 2,202,251 | 2,186,110 | -16,141 | 310,975 | 1,875,132 | 61,393 |
| 23,000 TO 23,999 | 80,957 | 79,718 | 1,914,744 | 1,902,763 | -11,981 | 294,754 | 1,611,721 | 56,138 |
| 24,000 TO 24,999 | 92,471 | 91,356 | 2,284,934 | 2,263,508 | -21,426 | 318,749 | 1,951,994 | 71,408 |
| 25,000 TO 25,999 | 81,766 | 80,657 | 2,116,368 | 2,084,118 | -32,250 | 332,089 | 1,758,493 | 67,732 |
| 26,000 TO 26,999 | 83,113 | 82,748 | 2,231,528 | 2,203,450 | -28,078 | 324,264 | 1,879,186 | 74,702 |
| 27,000 TO 27,999 | 71,650 | 71,278 | 2,006,898 | 1,972,392 | -34,506 | 312,834 | 1,660,607 | 68,561 |
| 28,000 TO 28,999 | 63,010 | 62,638 | 1,831,221 | 1,795,355 | -35,866 | 256,794 | 1,538,561 | 66,579 |
| 29,000 TO 29,999 | 71,125 | 70,381 | 2,135,564 | 2,099,664 | -35,900 | 321,326 | 1,778,338 | 78,849 |
| 30,000 TO 30,999 | 57,299 | 56,927 | 1,771,485 | 1,745,211 | -26,274 | 249,874 | 1,497,123 | 69,444 |
| 31,000 TO 31,999 | 54,610 | 54,610 | 1,817,800 | 1,718,435 | -25,308 | 262,258 | 1,456,180 | 68,718 |
| 32,000 TO 32,999 | 58,051 | 58,051 | 1,929,009 | 1,886,375 | -42,633 | 290,621 | 1,595,754 | 77,163 |
| 33,000 TO 33,999 | 50,478 | 50,478 | 1,732,360 | 1,691,197 | -41,163 | 261,033 | 1,430,164 | 69,857 |
| 34,000 TO 34,999 | 38,720 | 38,720 | 1,354,712 | 1,337,375 | -17,337 | 193,308 | 1,144,067 | 56,931 |
| 35,000 TO 35,999 | 42,747 | 42,747 | 1,547,283 | 1,518,291 | -28,992 | 219,288 | 1,299,003 | 66,833 |
| 36,000 TO 36,999 | 45,899 | 45,686 | 1,707,129 | 1,675,947 | -30,074 | 274,991 | 1,400,956 | 72,249 |
| 37,000 TO 37,999 | 38,415 | 38,049 | 1,472,390 | 1,441,601 | -30,789 | 212,357 | 1,229,244 | 65,569 |
| 38,000 TO 38,999 | 26,469 | 26,469 | 1,035,046 | 1,019,735 | -15,311 | 147,530 | 872,205 | 47,134 |
| 39,000 TO 39,999 | 30,074 | 29,709 | 1,205,775 | 1,186,999 | -18,777 | 195,177 | 996,236 | 54,904 |
| 40,000 TO 49,999 | 190,390 | 188,330 | 8,555,974 | 8,408,178 | -147,689 | 1,358,167 | 7,057,962 | 411,157 |
| 50,000 TO 59,999 | 80,410 | 79,673 | 4,455,804 | 4,384,453 | -72,002 | 702,310 | 3,691,219 | 235,402 |
| 60,000 TO 69,999 | 44,352 | 44,352 | 2,885,111 | 2,866,454 | -18,657 | 442,841 | 2,423,613 | 162,424 |
| 70,000 TO 79,999 | 25,399 | 25,033 | 1,906,258 | 1,892,296 | -13,962 | 304,043 | 1,588,253 | 113,792 |
| 80,000 TO 89,999 | 15,083 | 15,083 | 1,284,060 | 1,277,995 | -6,065 | 225,638 | 1,052,358 | 72,996 |
| 90,000 TO 99,999 | 10,459 | 10,459 | 983,468 | 984,576 | 1,108 | 153,870 | 830,706 | 62,148 |
| 100,000 TO 149,999 | 20,214 | 20,159 | 2,415,048 | 2,405,798 | -9,250 | 358,927 | 2,047,452 | 161,030 |
| 150,000 TO 199,999 | 7,729 | 7,557 | 1,313,937 | 1,329,971 | 16,034 | 169,553 | 1,160,368 | 90,163 |
| 200,000 TO 299,999 | 6,662 | 6,623 | 1,591,232 | 1,596,760 | 5,528 | 181,801 | 1,415,500 | 113,081 |
| 300,000 TO 399,999 | 2,093 | 2,087 | 721,049 | 719,335 | -1,727 | 90,867 | 632,436 | 55,245 |
| 400,000 TO 499,999 | 1,106 | 1,094 | 473,534 | 490,691 | 17,085 | 50,948 | 439,837 | 37,884 |
| 500,000 TO 999,999 | 1,951 | 1,900 | 1,310,382 | 1,349,790 | 39,398 | 159,294 | 1,202,263 | 99,308 |
| 1,000,000 TO 1,999,999 | 763 | 735 | 967,695 | 1,035,415 | 67,722 | 106,646 | 928,769 | 67,912 |
| 2,000,000 TO 2,999,999 | 181 | 179 | 422,895 | 436,890 | 13,995 | 31,826 | 405,414 | 27,189 |
| 3,000,000 TO 3,999,999 | 84 | 84 | 400,027 | 296,073 | -103,954 | 35,956 | 260,961 | 17,180 |
| 4,000,000 TO 4,999,999 | 30 | 30 | 135,447 | 131,609 | -3,838 | 10,460 | 121,149 | 8,386 |
| 5,000,000 AND OVER | 146 | 129 | 1,653,019 | 1,718,844 | 65,825 | 155,426 | 1,574,457 | 77,229 |
| **TOTAL** | 5,573,988 | 3,623,808 | $96,595,820 | $96,749,155 | $230,027 | $18,819,153 | $81,389,436 | $3,465,504 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4C†

## Personal Income Tax Statistics

## COMPARISON BY ADJUSTED GROSS INCOME CLASS

## Joint Returns — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | NUMBER OF RETURNS | | FEDERAL AGI (THOUSANDS) | CALIFORNIA[1] AGI (THOUSANDS) | CALIFORNIA[2] ADJUSTMENTS (THOUSANDS) | DEDUCTIONS[3] (THOUSANDS) | TAXABLE[4] INCOME (THOUSANDS) | TAX[5] ASSESSED (THOUSANDS) |
|---|---|---|---|---|---|---|---|---|
| | ALL | TAXABLE | | | | | | |
| NEGATIVE | 47,902 | 998 | $-15,090,814 | $ -8,455,919 | $6,635,500 | $ 2,996,887 | $ 611 | $ 4,717 |
| ZERO | 3,726 | — | — | — | — | 14,011 | — | — |
| $1 TO 999 | 134,947 | — | 802,404 | 8,849 | -793,554 | 609,305 | — | — |
| 1,000 TO 1,999 | 21,908 | — | 58,676 | 32,584 | -26,092 | 103,456 | — | — |
| 2,000 TO 2,999 | 28,723 | 744 | 90,151 | 72,167 | -17,984 | 124,909 | — | 139 |
| 3,000 TO 3,999 | 39,449 | 213 | 168,134 | 139,716 | -28,419 | 171,577 | 1,063 | 9 |
| 4,000 TO 4,999 | 43,072 | 213 | 234,066 | 196,637 | -37,428 | 196,012 | 30,061 | 39 |
| 5,000 TO 5,999 | 51,632 | — | 313,066 | 286,447 | -26,618 | 256,447 | 79,300 | — |
| 6,000 TO 6,999 | 54,661 | — | 382,532 | 356,732 | -25,800 | 252,065 | 138,274 | — |
| 7,000 TO 7,999 | 53,011 | 228 | 380,841 | 394,814 | 13,973 | 232,253 | 179,612 | 9 |
| 8,000 TO 8,999 | 75,151 | 372 | 562,847 | 637,009 | 74,161 | 377,408 | 319,848 | 4 |
| 9,000 TO 9,999 | 72,482 | 213 | 629,112 | 689,954 | 60,842 | 335,906 | 377,336 | 713 |
| 10,000 TO 10,999 | 85,782 | 213 | 933,994 | 901,903 | -32,091 | 376,388 | 533,818 | 14 |
| 11,000 TO 11,999 | 79,857 | — | 937,424 | 918,449 | -18,975 | 394,722 | 548,978 | — |
| 12,000 TO 12,999 | 93,998 | 6,455 | 1,332,445 | 1,177,354 | -155,091 | 491,459 | 745,075 | 617 |
| 13,000 TO 13,999 | 76,100 | 8,850 | 1,039,708 | 1,025,889 | -13,819 | 392,525 | 648,296 | 81 |
| 14,000 TO 14,999 | 75,197 | 14,659 | 1,130,627 | 1,089,273 | -41,354 | 354,650 | 738,532 | 249 |
| 15,000 TO 15,999 | 89,158 | 29,080 | 1,341,183 | 1,383,902 | 42,719 | 448,686 | 940,409 | 595 |
| 16,000 TO 16,999 | 86,639 | 28,328 | 1,480,407 | 1,429,650 | -50,757 | 426,407 | 1,003,242 | 939 |
| 17,000 TO 17,999 | 84,336 | 33,243 | 1,483,389 | 1,473,123 | -10,266 | 414,400 | 1,064,550 | 1,517 |
| 18,000 TO 18,999 | 89,852 | 55,079 | 1,679,866 | 1,660,416 | -19,451 | 502,703 | 1,187,771 | 2,770 |
| 19,000 TO 19,999 | 86,434 | 47,263 | 1,641,121 | 1,684,283 | 43,163 | 473,509 | 1,223,745 | 3,582 |
| 20,000 TO 20,999 | 90,898 | 57,705 | 1,902,345 | 1,866,986 | -35,358 | 502,630 | 1,369,027 | 5,267 |
| 21,000 TO 21,999 | 89,672 | 63,309 | 1,993,331 | 1,927,860 | -65,471 | 544,404 | 1,406,715 | 6,419 |
| 22,000 TO 22,999 | 83,900 | 63,838 | 1,921,722 | 1,886,154 | -35,568 | 478,684 | 1,417,162 | 8,595 |
| 23,000 TO 23,999 | 79,864 | 60,928 | 1,915,490 | 1,876,224 | -39,266 | 487,429 | 1,411,659 | 10,110 |
| 24,000 TO 24,999 | 83,984 | 71,838 | 2,071,960 | 2,056,722 | -15,238 | 497,819 | 1,562,418 | 13,767 |
| 25,000 TO 25,999 | 80,887 | 68,129 | 2,109,894 | 2,061,549 | -48,345 | 494,392 | 1,573,814 | 14,756 |
| 26,000 TO 26,999 | 86,438 | 76,771 | 2,313,826 | 2,292,416 | -21,528 | 528,608 | 1,766,900 | 18,555 |
| 27,000 TO 27,999 | 85,803 | 73,050 | 2,418,158 | 2,360,355 | -57,803 | 551,368 | 1,808,987 | 20,188 |
| 28,000 TO 28,999 | 94,169 | 83,522 | 2,773,101 | 2,683,454 | -89,647 | 629,492 | 2,055,887 | 25,095 |
| 29,000 TO 29,999 | 90,602 | 82,173 | 2,738,781 | 2,670,309 | -68,472 | 581,235 | 2,089,075 | 28,285 |
| 30,000 TO 30,999 | 89,820 | 83,629 | 2,821,552 | 2,737,009 | -84,544 | 645,804 | 2,140,960 | 31,709 |
| 31,000 TO 31,999 | 95,000 | 88,567 | 3,093,535 | 2,991,960 | -101,574 | 662,254 | 2,334,114 | 34,616 |
| 32,000 TO 32,999 | 93,438 | 90,103 | 3,116,627 | 3,033,892 | -82,735 | 608,256 | 2,425,636 | 40,732 |
| 33,000 TO 33,999 | 91,217 | 84,907 | 3,123,797 | 3,058,146 | -65,652 | 671,322 | 2,392,213 | 40,153 |
| 34,000 TO 34,999 | 88,962 | 82,894 | 3,151,306 | 3,069,325 | -81,981 | 674,060 | 2,395,265 | 42,769 |
| 35,000 TO 35,999 | 100,062 | 97,086 | 3,634,578 | 3,548,852 | -85,726 | 730,077 | 2,819,831 | 55,867 |
| 36,000 TO 36,999 | 86,094 | 82,890 | 3,211,860 | 3,144,262 | -67,598 | 660,150 | 2,484,112 | 51,364 |
| 37,000 TO 37,999 | 79,357 | 78,241 | 3,072,673 | 2,974,328 | -98,345 | 584,402 | 2,389,925 | 50,554 |
| 38,000 TO 38,999 | 74,446 | 72,593 | 2,930,656 | 2,865,878 | -64,777 | 633,122 | 2,250,528 | 49,514 |
| 39,000 TO 39,999 | 80,196 | 77,964 | 3,225,158 | 3,163,894 | -61,265 | 666,092 | 2,498,144 | 56,147 |
| 40,000 TO 49,999 | 713,087 | 703,049 | 32,695,601 | 31,936,397 | -761,719 | 6,449,103 | 25,516,724 | 713,407 |
| 50,000 TO 59,999 | 526,598 | 524,014 | 29,240,670 | 28,802,891 | -437,611 | 5,700,907 | 23,101,984 | 832,259 |
| 60,000 TO 69,999 | 350,299 | 347,116 | 23,029,052 | 22,674,989 | -354,062 | 4,466,386 | 18,226,007 | 799,582 |
| 70,000 TO 79,999 | 230,541 | 229,080 | 17,361,784 | 17,223,255 | -138,529 | 3,301,950 | 13,921,305 | 689,284 |
| 80,000 TO 89,999 | 131,101 | 129,632 | 9,756,864 | 11,108,841 | 1,351,977 | 2,487,859 | 8,821,701 | 470,987 |
| 90,000 TO 99,999 | 87,981 | 86,871 | 8,410,007 | 8,328,574 | -81,433 | 1,605,849 | 6,722,726 | 383,118 |
| 100,000 TO 149,999 | 150,574 | 149,175 | 18,224,743 | 17,957,624 | -250,956 | 3,447,542 | 14,525,858 | 946,262 |
| 150,000 TO 199,999 | 50,521 | 49,557 | 8,796,628 | 8,673,864 | -122,763 | 1,492,717 | 7,195,052 | 502,648 |
| 200,000 TO 299,999 | 42,192 | 41,941 | 9,907,702 | 10,181,970 | 273,166 | 1,563,240 | 8,636,173 | 662,054 |
| 300,000 TO 399,999 | 13,537 | 13,412 | 4,620,170 | 4,654,977 | 34,729 | 638,053 | 4,028,458 | 341,522 |
| 400,000 TO 499,999 | 7,069 | 6,970 | 3,155,900 | 3,146,589 | -9,386 | 395,852 | 2,753,612 | 228,547 |
| 500,000 TO 999,999 | 11,252 | 11,110 | 7,599,496 | 7,648,664 | 49,150 | 871,049 | 6,794,452 | 561,478 |
| 1,000,000 TO 1,999,999 | 4,125 | 3,946 | 5,664,929 | 5,647,056 | -10,158 | 641,708 | 5,013,698 | 374,243 |
| 2,000,000 TO 2,999,999 | 1,004 | 936 | 2,450,161 | 2,442,876 | -7,481 | 279,043 | 2,175,902 | 156,680 |
| 3,000,000 TO 3,999,999 | 508 | 472 | 1,916,516 | 1,752,371 | -164,145 | 242,172 | 1,510,681 | 97,275 |
| 4,000,000 TO 4,999,999 | 277 | 234 | 1,281,991 | 1,215,218 | -67,411 | 159,771 | 1,064,459 | 55,340 |
| 5,000,000 AND OVER | 992 | 859 | 14,383,015 | 14,067,637 | -287,324 | 2,030,387 | 12,049,177 | 403,573 |
| TOTAL | 5,540,484 | 4,064,662 | $253,566,758 | $256,836,600 | $3,317,810 | $57,550,873 | $212,410,862 | $8,838,715 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4D†
## Personal Income Tax Strtistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
### Separate Returns — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | NUMBER OF RETURNS | | FEDERAL AGI (THOUSANDS) | CALIFORNIA[1] AGI (THOUSANDS) | CALIFORNIA[2] ADJUSTMENTS (THOUSANDS) | DEDUCTIONS[3] (THOUSANDS) | TAXABLE[4] INCOME (THOUSANDS) | TAX[5] ASSESSED (THOUSANDS) |
|---|---|---|---|---|---|---|---|---|
| | ALL | TAXABLE | | | | | | |
| **NEGATIVE** | 4,026 | 20 | $-1,335,323 | $-1,168,444 | $166,879 | $ 36,988 | — | $ 119 |
| **ZERO** | — | — | — | — | — | — | — | — |
| $1 TO 999 | 11,019 | — | 3,747 | 1,659 | -2,088 | 20,032 | $ 172 | — |
| 1,000 TO 1,999 | 3,215 | — | 18,778 | 4,819 | -13,959 | 6,045 | 25 | — |
| 2,000 TO 2,999 | 5,821 | — | 18,594 | 15,301 | -3,294 | 18,400 | 3,912 | — |
| 3,000 TO 3,999 | 5,315 | — | 19,984 | 19,067 | -917 | 9,992 | 9,075 | — |
| 4,000 TO 4,999 | 4,709 | — | 22,808 | 20,989 | -1,820 | 8,854 | 12,135 | — |
| 5,000 TO 5,999 | 4,694 | — | 24,820 | 25,390 | 570 | 8,825 | 16,565 | — |
| 6,000 TO 6,999 | 4,631 | 3,020 | 32,854 | 30,285 | -2,569 | 8,707 | 21,579 | 12 |
| 7,000 TO 7,999 | 7,600 | 2,660 | 71,190 | 56,864 | -14,326 | 18,394 | 39,276 | 36 |
| 8,000 TO 8,999 | 6,440 | 4,210 | 60,911 | 54,853 | -6,058 | 12,107 | 42,746 | 117 |
| 9,000 TO 9,999 | 6,251 | 4,524 | 61,766 | 59,779 | -1,988 | 16,665 | 43,363 | 212 |
| 10,000 TO 10,999 | 4,017 | 2,655 | 42,933 | 42,564 | -369 | 9,602 | 32,962 | 164 |
| 11,000 TO 11,999 | 9,173 | 7,067 | 112,273 | 105,918 | -6,355 | 23,454 | 82,464 | 735 |
| 12,000 TO 12,999 | 5,906 | 4,797 | 76,370 | 73,414 | -2,956 | 17,195 | 56,219 | 645 |
| 13,000 TO 13,999 | 7,483 | 5,872 | 111,319 | 101,302 | -10,017 | 20,335 | 80,968 | 1,028 |
| 14,000 TO 14,999 | 2,741 | 2,003 | 45,472 | 40,459 | -5,013 | 6,284 | 34,175 | 341 |
| 15,000 TO 15,999 | 6,307 | 5,935 | 97,980 | 97,686 | -294 | 20,156 | 77,530 | 1,265 |
| 16,000 TO 16,999 | 2,749 | 2,749 | 48,181 | 45,711 | -2,471 | 7,887 | 37,823 | 757 |
| 17,000 TO 17,999 | 4,545 | 4,545 | 80,500 | 79,830 | -670 | 8,545 | 71,285 | 1,381 |
| 18,000 TO 18,999 | 3,794 | 3,794 | 74,521 | 70,281 | -4,240 | 14,813 | 55,468 | 1,228 |
| 19,000 TO 19,999 | 3,891 | 3,526 | 93,989 | 76,282 | -17,707 | 10,564 | 65,718 | 1,052 |
| 20,000 TO 20,999 | 5,444 | 5,444 | 124,758 | 112,313 | -12,445 | 17,034 | 95,279 | 2,499 |
| 21,000 TO 21,999 | 3,314 | 2,949 | 72,419 | 70,523 | -1,897 | 12,932 | 57,591 | 1,378 |
| 22,000 TO 22,999 | 3,661 | 3,661 | 59,988 | 82,072 | 22,084 | 17,273 | 64,799 | 1,792 |
| 23,000 TO 23,999 | 2,210 | 1,838 | 53,446 | 52,276 | -1,170 | 9,107 | 43,169 | 1,217 |
| 24,000 TO 24,999 | 1,593 | 1,221 | 39,334 | 38,856 | -478 | 13,494 | 25,361 | 810 |
| 25,000 TO 25,999 | 1,238 | 1,238 | 32,018 | 31,484 | -534 | 4,058 | 27,426 | 849 |
| 26,000 TO 26,999 | 1,080 | 1,080 | 28,833 | 28,751 | -82 | 8,265 | 20,486 | 693 |
| 27,000 TO 27,999 | 2,402 | 2,402 | 66,323 | 66,190 | -133 | 10,092 | 56,098 | 2,024 |
| 28,000 TO 28,999 | 851 | 851 | 24,617 | 24,417 | -200 | 2,571 | 21,846 | 956 |
| 29,000 TO 29,999 | 2,796 | 2,796 | 83,218 | 82,735 | -483 | 15,231 | 67,504 | 2,902 |
| 30,000 TO 30,999 | 2,012 | 1,640 | 50,751 | 61,558 | 10,808 | 19,695 | 41,863 | 1,791 |
| 31,000 TO 31,999 | 1,040 | 1,040 | 35,990 | 32,677 | -3,313 | 2,715 | 29,962 | 934 |
| 32,000 TO 32,999 | 1,967 | 1,967 | 64,209 | 63,965 | -244 | 17,872 | 46,093 | 1,915 |
| 33,000 TO 33,999 | 2,171 | 1,806 | 73,423 | 72,531 | -892 | 15,002 | 57,529 | 2,101 |
| 34,000 TO 34,999 | 2,337 | 2,337 | 92,828 | 80,927 | -11,901 | 22,340 | 58,587 | 2,629 |
| 35,000 TO 35,999 | 1,900 | 1,900 | 67,965 | 67,476 | -489 | 9,019 | 58,457 | 2,268 |
| 36,000 TO 36,999 | 1,792 | 1,792 | 66,417 | 65,845 | -572 | 12,243 | 53,602 | 2,611 |
| 37,000 TO 37,999 | 864 | 864 | 32,618 | 32,532 | -87 | 11,068 | 21,463 | 472 |
| 38,000 TO 38,999 | 950 | 950 | 36,921 | 36,659 | -262 | 9,078 | 27,581 | 1,087 |
| 39,000 TO 39,999 | 1,828 | 1,828 | 73,320 | 72,608 | -712 | 11,166 | 61,441 | 3,141 |
| 40,000 TO 49,999 | 4,214 | 4,214 | 192,951 | 185,623 | -7,329 | 33,802 | 151,821 | 8,267 |
| 50,000 TO 59,999 | 2,500 | 2,135 | 131,179 | 136,045 | 4,866 | 31,593 | 104,453 | 2,747 |
| 60,000 TO 69,999 | 1,587 | 1,587 | 96,238 | 103,140 | 6,902 | 14,657 | 88,484 | 5,510 |
| 70,000 TO 79,999 | 1,647 | 1,647 | 127,858 | 126,385 | -1,472 | 25,638 | 100,747 | 7,332 |
| 80,000 TO 89,999 | 798 | 798 | 25,982 | 67,872 | 41,890 | 38,789 | 29,083 | 1,664 |
| 90,000 TO 99,999 | 213 | 213 | 20,605 | 20,577 | -29 | 1,983 | 18,594 | 1,469 |
| 100,000 TO 149,999 | 1,018 | 1,000 | 132,337 | 118,913 | -13,415 | 20,000 | 100,502 | 8,119 |
| 150,000 TO 199,999 | 616 | 512 | 256,585 | 108,664 | -147,921 | 52,762 | 81,591 | 5,716 |
| 200,000 TO 299,999 | 382 | 373 | 103,991 | 96,584 | -7,406 | 10,705 | 85,879 | 6,447 |
| 300,000 TO 399,999 | 187 | 186 | 80,587 | 64,743 | -16,013 | 7,407 | 57,336 | 4,993 |
| 400,000 TO 499,999 | 98 | 97 | 37,648 | 43,397 | 5,749 | 7,175 | 36,689 | 3,098 |
| 500,000 TO 999,999 | 225 | 224 | 157,263 | 159,547 | 2,284 | 14,100 | 145,835 | 11,057 |
| 1,000,000 TO 1,999,999 | 78 | 78 | 109,255 | 107,537 | -1,719 | 17,460 | 90,077 | 7,125 |
| 2,000,000 TO 2,999,999 | 59 | 50 | 149,866 | 144,013 | -5,852 | 7,562 | 136,451 | 8,638 |
| 3,000,000 TO 3,999,999 | 13 | 13 | 50,394 | 41,462 | -8,932 | 585 | 40,877 | 1,123 |
| 4,000,000 TO 4,999,999 | 9 | 9 | 39,468 | 40,903 | 1,435 | 5,071 | 35,831 | 3,351 |
| 5,000,000 AND OVER | 27 | 26 | 450,588 | 450,067 | -521 | 22,858 | 427,209 | 20,534 |
| **TOTAL** | 169,448 | 110,143 | $3,125,858 | $3,045,876 | $-80,147 | $856,246 | $3,451,056 | $150,351 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4E†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## Head of Household — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | NUMBER OF RETURNS | | FEDERAL AGI (THOUSANDS) | CALIFORNIA[1] AGI (THOUSANDS) | CALIFORNIA[2] ADJUSTMENTS (THOUSANDS) | DEDUCTIONS[3] (THOUSANDS) | TAXABLE[4] INCOME (THOUSANDS) | TAX[5] ASSESSED (THOUSANDS) |
|---|---|---|---|---|---|---|---|---|
| | ALL | TAXABLE | | | | | | |
| NEGATIVE | 4,035 | 4 | $ -134,605 | $ -111,860 | $ 22,746 | $ 27,781 | — | $ 9 |
| ZERO | 372 | — | — | — | — | 1,398 | — | — |
| $1 TO 999 | 49,108 | — | 11,738 | 4,878 | -6,859 | 185,039 | — | — |
| 1,000 TO 1,999 | 21,042 | — | 39,851 | 32,942 | -6,909 | 80,972 | — | — |
| 2,000 TO 2,999 | 31,908 | — | 101,622 | 79,631 | -21,991 | 128,812 | — | — |
| 3,000 TO 3,999 | 35,036 | — | 126,280 | 118,979 | -7,301 | 136,463 | $ 425 | — |
| 4,000 TO 4,999 | 38,682 | — | 186,279 | 173,459 | -12,820 | 146,156 | 27,907 | — |
| 5,000 TO 5,999 | 55,099 | — | 124,978 | 304,830 | 179,852 | 241,508 | 93,443 | — |
| 6,000 TO 6,999 | 47,419 | 372 | 318,526 | 309,007 | -9,519 | 190,860 | 125,881 | 8 |
| 7,000 TO 7,999 | 57,324 | 372 | 446,177 | 430,267 | -15,910 | 223,913 | 210,235 | 1 |
| 8,000 TO 8,999 | 53,494 | — | 460,053 | 454,165 | -5,888 | 212,101 | 243,657 | — |
| 9,000 TO 9,999 | 55,729 | — | 536,257 | 528,367 | -7,890 | 225,478 | 309,175 | — |
| 10,000 TO 10,999 | 44,461 | 372 | 475,157 | 466,665 | -8,492 | 182,385 | 288,627 | 6 |
| 11,000 TO 11,999 | 56,102 | — | 648,093 | 642,909 | -5,183 | 228,353 | 415,454 | — |
| 12,000 TO 12,999 | 47,789 | 9,282 | 611,786 | 599,214 | -12,572 | 189,357 | 409,856 | 47 |
| 13,000 TO 13,999 | 47,920 | 12,999 | 661,296 | 645,494 | -15,802 | 205,876 | 443,153 | 258 |
| 14,000 TO 14,999 | 49,491 | 12,972 | 724,799 | 717,023 | -7,776 | 200,165 | 516,858 | 483 |
| 15,000 TO 15,999 | 39,694 | 20,372 | 618,828 | 615,712 | -3,115 | 163,985 | 451,960 | 902 |
| 16,000 TO 16,999 | 40,302 | 20,236 | 676,186 | 666,205 | -9,981 | 176,570 | 489,635 | 1,212 |
| 17,000 TO 17,999 | 38,411 | 21,569 | 684,305 | 671,422 | -12,882 | 192,368 | 482,733 | 1,287 |
| 18,000 TO 18,999 | 40,989 | 22,411 | 768,844 | 758,182 | -10,662 | 177,752 | 580,431 | 1,777 |
| 19,000 TO 19,999 | 34,797 | 19,572 | 688,891 | 677,721 | -11,169 | 160,331 | 517,391 | 1,840 |
| 20,000 TO 20,999 | 31,209 | 18,683 | 647,198 | 638,645 | -8,553 | 147,349 | 491,296 | 1,977 |
| 21,000 TO 21,999 | 26,543 | 21,587 | 574,231 | 568,511 | -5,719 | 130,301 | 438,211 | 2,513 |
| 22.000 TO 22,999 | 29,193 | 21,768 | 662,165 | 658,111 | -4,126 | 138,508 | 519,579 | 3,345 |
| 23,000 TO 23,999 | 26,534 | 24,302 | 625,218 | 622,543 | -2,675 | 135,864 | 486,680 | 4,106 |
| 24,000 TO 24,999 | 31,608 | 28,758 | 788,474 | 772,864 | -15,610 | 176,511 | 604,057 | 6,455 |
| 25,000 TO 25,999 | 25,930 | 23,327 | 667,611 | 660,582 | -7,029 | 152,132 | 508,449 | 5,979 |
| 26,000 TO 26,999 | 18,795 | 18,051 | 504,728 | 499,038 | -5,690 | 91,997 | 407,041 | 4,998 |
| 27,000 TO 27,999 | 21,601 | 20,857 | 604,825 | 594,491 | -10,335 | 124,597 | 469,893 | 6,622 |
| 28,000 TO 28,999 | 24,099 | 22,860 | 695,968 | 686,976 | -8,993 | 136,971 | 550,004 | 8,371 |
| 29,000 TO 29,999 | 12,874 | 12,502 | 384,716 | 379,509 | -5,207 | 76,934 | 302,575 | 5,367 |
| 30,000 TO 30,999 | 20,590 | 20,218 | 641,124 | 628,051 | -13,072 | 138,571 | 489,480 | 8,883 |
| 31,000 TO 31,999 | 16,081 | 15,709 | 486,199 | 505,960 | 19,761 | 102,065 | 403,895 | 7,893 |
| 32,000 TO 32,999 | 15,455 | 14,339 | 512,189 | 502,301 | -9,888 | 102,025 | 400,276 | 8,482 |
| 33,000 TO 33,999 | 16,250 | 16,250 | 552,863 | 544,190 | -8,673 | 112,498 | 431,692 | 9,604 |
| 34,000 TO 34,999 | 15,513 | 14,646 | 542,413 | 535,241 | -7,173 | 121,119 | 414,122 | 8,923 |
| 35,000 TO 35,999 | 8,725 | 8,725 | 329,730 | 309,984 | -19,747 | 59,462 | 250,522 | 6,332 |
| 36,000 TO 36,999 | 12,500 | 11,543 | 464,429 | 448,346 | -8,221 | 122,096 | 334,647 | 8,511 |
| 37,000 TO 37,999 | 11,635 | 11,263 | 443,903 | 436,181 | -7,722 | 93,720 | 342,461 | 9,474 |
| 38,000 TO 38,999 | 8,657 | 8,285 | 337,100 | 333,156 | -3,944 | 74,483 | 258,673 | 7,247 |
| 39,000 TO 39,999 | 6,766 | 6,766 | 269,196 | 267,834 | -1,362 | 57,994 | 209,840 | 6,271 |
| 40,000 TO 49,999 | 45,919 | 45,175 | 2,062,226 | 2,030,044 | -32,183 | 425,271 | 1,604,773 | 59,117 |
| 50,000 TO 59,999 | 17,270 | 17,270 | 1,006,592 | 938,761 | -67,831 | 217,422 | 721,339 | 33,113 |
| 60,000 TO 69,999 | 8,608 | 8,608 | 531,576 | 557,538 | 25,962 | 137,757 | 421,445 | 23,021 |
| 70,000 TO 79,999 | 1,230 | 1,230 | 92,703 | 92,137 | -566 | 15,398 | 76,740 | 3,486 |
| 80,000 TO 89,999 | 3,083 | 3,083 | 267,170 | 257,656 | -9,513 | 73,277 | 184,379 | 11,242 |
| 90,000 TO 99,999 | 426 | 426 | 40,519 | 39,981 | -538 | 6,020 | 33,961 | 2,332 |
| 100,000 TO 149,999 | 4,055 | 4,018 | 482,673 | 481,643 | -1,030 | 93,796 | 387,899 | 27,435 |
| 150,000 TO 199,999 | 1,849 | 1,764 | 378,378 | 317,565 | -60,812 | 60,178 | 257,388 | 18,488 |
| 200,000 TO 299,999 | 1,007 | 1,001 | 246,809 | 244,159 | -2,650 | 27,700 | 216,495 | 19,221 |
| 300,000 TO 399,999 | 460 | 459 | 161,366 | 157,467 | -3,904 | 24,603 | 132,863 | 11,350 |
| 400,000 TO 499,999 | 238 | 228 | 102,086 | 105,970 | 3,884 | 13,667 | 92,303 | 7,695 |
| 500,000 TO 999,999 | 344 | 341 | 235,843 | 229,595 | -6,248 | 26,918 | 202,976 | 16,085 |
| 1,000,000 TO 1,999,999 | 160 | 141 | 203,853 | 222,627 | 18,775 | 30,856 | 191,772 | 13,815 |
| 2,000,000 TO 2,999,999 | 39 | 39 | 96,601 | 93,201 | -3,400 | 7,667 | 85,534 | 7,108 |
| 3,000,000 TO 3,999,999 | 12 | 12 | 42,521 | 42,050 | -471 | 2,648 | 39,403 | 3,614 |
| 4,000,000 TO 4,999,999 | 18 | 10 | 67,472 | 85,968 | 18,496 | 8,504 | 77,464 | 986 |
| 5,000,000 AND OVER | 17 | 17 | 142,317 | 138,223 | -4,094 | 8,694 | 129,530 | 11,870 |
| **TOTAL** | 1,354,497 | 564,794 | $25,670,326 | $25,412,311 | $-250,224 | $7,153,196 | $18,776,478 | $409,161 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 4F†
## Personal Income Tax Statistics
## COMPARISON BY ADJUSTED GROSS INCOME CLASS
## Surviving Spouse — 1987 Taxable Year

| ADJUSTED GROSS INCOME CLASS | NUMBER OF RETURNS | | FEDERAL AGI (THOUSANDS) | CALIFORNIA[1] AGI (THOUSANDS) | CALIFORNIA[2] ADJUSTMENTS (THOUSANDS) | DEDUCTIONS[3] (THOUSANDS) | TAXABLE[4] INCOME (THOUSANDS) | TAX[5] ASSESSED (THOUSANDS) |
|---|---|---|---|---|---|---|---|---|
| | ALL | TAXABLE | | | | | | |
| NEGATIVE | 394 | — | $ -6,908 | $ -7,259 | $ -351 | $ 7,232 | — | — |
| ZERO | — | — | — | — | — | — | — | — |
| $1 TO 999 | 2,478 | — | 2 | 2 | — | 9,317 | — | — |
| 1,000 TO 1,999 | — | — | — | — | — | — | — | — |
| 2,000 TO 2,999 | 372 | — | 880 | 880 | — | 1,398 | — | — |
| 3,000 TO 3,999 | — | — | — | — | — | — | — | — |
| 4,000 TO 4,999 | — | — | — | — | — | — | — | — |
| 5,000 TO 5,999 | — | — | — | — | — | — | — | — |
| 6,000 TO 6,999 | 744 | — | 4,831 | 4,831 | — | 2,797 | $ 2,034 | — |
| 7,000 TO 7,999 | 372 | — | 2,711 | 2,680 | -31 | 1,398 | 1,282 | — |
| 8,000 TO 8,999 | — | — | — | — | — | — | — | — |
| 9,000 TO 9,999 | 744 | — | 7,333 | 7,333 | — | 6,308 | 2,302 | — |
| 10,000 TO 10,999 | — | — | — | — | — | — | — | — |
| 11,000 TO 11,999 | — | — | — | — | — | — | — | — |
| 12,000 TO 12,999 | 372 | — | 4,657 | 4,608 | -49 | 3,391 | 1,217 | — |
| 13,000 TO 13,999 | — | — | — | — | — | — | — | — |
| 14,000 TO 14,999 | 372 | — | 20,979 | 5,366 | -15,613 | 12,085 | — | — |
| 15,000 TO 15,999 | — | — | — | — | — | — | — | — |
| 16,000 TO 16,999 | — | — | — | — | — | — | — | — |
| 17,000 TO 17,999 | 372 | — | 6,779 | 6,641 | -139 | 2,623 | 4,018 | — |
| 18,000 TO 18,999 | 372 | — | 7,021 | 6,718 | -303 | 2,670 | 4,048 | — |
| 19,000 TO 19,999 | — | — | — | — | — | — | — | — |
| 20,000 TO 20,999 | — | — | — | — | — | — | — | — |
| 21,000 TO 21,999 | 585 | 585 | 12,729 | 12,648 | -81 | 2,199 | 10,449 | $ 64 |
| 22,000 TO 22,999 | — | — | — | — | — | — | — | — |
| 23,000 TO 23,999 | 372 | 372 | 8,838 | 8,815 | -24 | 1,398 | 7,416 | 64 |
| 24,000 TO 24,999 | — | — | — | — | — | — | — | — |
| 25,000 TO 25,999 | 372 | 372 | 9,456 | 9,456 | — | 2,441 | 7,015 | 49 |
| 26,000 TO 26,999 | — | — | — | — | — | — | — | — |
| 27,000 TO 27,999 | 264 | 264 | 8,072 | 7,324 | -748 | 994 | 6,329 | 88 |
| 28,000 TO 28,999 | — | — | — | — | — | — | — | — |
| 29,000 TO 29,999 | 372 | 372 | 11,335 | 11,105 | -230 | 4,286 | 6,819 | 60 |
| 30,000 TO 30,999 | 372 | 372 | 13,049 | 11,349 | -1,700 | 1,398 | 9,950 | 167 |
| 31,000 TO 31,999 | — | — | — | — | — | — | — | — |
| 32,000 TO 32,999 | — | — | — | — | — | — | — | — |
| 33,000 TO 33,999 | — | — | — | — | — | — | — | — |
| 34,000 TO 34,999 | — | — | — | — | — | — | — | — |
| 35,000 TO 35,999 | — | — | — | — | — | — | — | — |
| 36,000 TO 36,999 | 372 | 372 | 14,545 | 13,656 | -889 | 7,359 | 6,297 | 23 |
| 37,000 TO 37,999 | — | — | — | — | — | — | — | — |
| 38,000 TO 38,999 | — | — | — | — | — | — | — | — |
| 39,000 TO 39,999 | — | — | — | — | — | — | — | — |
| 40,000 TO 49,999 | 1,116 | 1,116 | 53,251 | 50,770 | -2,481 | 12,131 | 38,639 | 952 |
| 50,000 TO 59,999 | — | — | — | — | — | — | — | — |
| 60,000 TO 69,999 | 372 | 372 | 19,733 | 24,989 | 5,256 | 7,398 | 17,591 | 347 |
| 70,000 TO 79,999 | 426 | 426 | 32,454 | 32,083 | -370 | 3,908 | 28,176 | 1,557 |
| 80,000 TO 89,999 | — | — | — | — | — | — | — | — |
| 90,000 TO 99,999 | — | — | — | — | — | — | — | — |
| 100,000 TO 149,999 | 72 | 72 | 8,219 | 8,132 | -87 | 1,283 | 6,849 | 454 |
| 150,000 TO 199,999 | 54 | 54 | 9,170 | 9,827 | 157 | 2,993 | 6,334 | 437 |
| 200,000 TO 299,999 | 54 | 54 | 14,010 | 13,835 | -176 | 1,585 | 12,249 | 1,000 |
| 300,000 TO 399,999 | 16 | 16 | 3,337 | 5,505 | 2,167 | 773 | 4,731 | 384 |
| 400,000 TO 499,999 | 8 | 8 | 3,640 | 3,738 | 98 | 502 | 3,236 | 282 |
| 500,000 TO 999,999 | 6 | 6 | 3,443 | 3,615 | 171 | 595 | 3,020 | 275 |
| 1,000,000 TO 1,999,999 | 10 | 10 | 16,984 | 15,624 | -1,358 | 5,931 | 9,694 | 290 |
| 2,000,000 TO 2,999,999 | * | * | 1,469 | 2,135 | 666 | 6 | 2,129 | 196 |
| 3,000,000 TO 3,999,999 | * | * | 1,047 | 3,236 | 2,189 | 41 | 3,194 | 291 |
| 4,000,000 TO 4,999,999 | — | — | — | — | — | — | — | — |
| 5,000,000 AND OVER | * | * | -59,444 | 5,521 | 64,965 | 1,315 | 4,207 | 1,428 |
| TOTAL | 11,438 | 4,846 | $233,622 | $284,665 | $51,039 | $107,755 | $209,225 | $8,408 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 5†
## Personal Income Tax Statistics
## COMPARISON BY MAJOR INDUSTRY
## 1987 Taxable Year

| MAJOR INDUSTRY GROUP | DOLLARS IN THOUSANDS | | | |
|---|---|---|---|---|
| | BUSINESS AND PROFESSIONAL[6] | | | |
| | NET PROFIT | | NET LOSS | |
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| **AGRICULTURE, FORESTRY, AND FISHING** | 29,806 | $ 329,853 | 17,613 | $ 573,174 |
| **MINING** | 2,519 | 123,214 | 4,977 | 199,200 |
| **CONSTRUCTION** | 138,346 | 1,963,570 | 25,084 | 345,999 |
| **MANUFACTURING** | 30,093 | 520,506 | 14,322 | 119,364 |
| **SERVICES**[19] | 594,452 | 9,619,868 | 191,266 | 1,373,122 |
| PROFESSIONAL | 105,067 | 4,054,411 | 43,224 | 421,753 |
| PERSONAL | 161,277 | 1,141,736 | 45,330 | 153,207 |
| BUSINESS | 160,617 | 2,103,568 | 59,365 | 317,135 |
| OTHER | 167,491 | 2,320,153 | 43,347 | 481,027 |
| **TRADE** | 160,199 | 2,288,664 | 111,714 | 661,383 |
| **FINANCE, INSURANCE, AND REAL ESTATE** | 135,288 | 3,181,406 | 42,946 | 581,537 |
| **TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES** | 36,763 | 537,696 | 14,209 | 139,798 |
| **NATURE OF BUSINESS NOT ALLOCABLE** | 180,296 | 2,883,765 | 83,569 | 564,065 |
| **TOTALS** | 1,307,762 | $21,448,542 | 505,700 | $4,557,642 |

FOOTNOTES FOLLOW THIS SECTION

# TABLE 6†
## State of California
## Personal Income Tax Statistics
## COMPARISON BY COUNTY
## 1987 Taxable Year

| COUNTY | Population# July 1, 1987 | ALL RETURNS-TAXABLE AND NONTAXABLE | | | | JOINT RETURNS | | | Tax Assessed (Thousands) |
|---|---|---|---|---|---|---|---|---|---|
| | | Number of Returns | Adjusted Gross Income (Thousands) | Median | | Number of Returns | Median | | |
| | | | | Income | Rank | | Income | Rank | |
| ALAMEDA | 1,227,400 | 531,994 | $ 15,743,682 | $21,973 | 8 | 210,608 | $40,543 | 6 | $ 520,286 |
| ALPINE | 1,200 | 232 | 5,308 | 19,077 | 19 | 112 | 29,500 | 27 | 109 |
| AMADOR | 25,400 | 10,228 | 249,729 | 19,157 | 18 | 5,994 | 28,153 | 32 | 6,364 |
| BUTTE | 169,300 | 62,090 | 1,060,444 | 14,778 | 51 | 31,335 | 24,449 | 46 | 33,715 |
| CALAVERAS | 29,600 | 9,624 | 229,421 | 18,282 | 27 | 5,723 | 26,271 | 40 | 5,745 |
| COLUSA | 14,800 | 5,909 | 123,826 | 14,703 | 52 | 3,186 | 22,513 | 54 | 3,700 |
| CONTRA COSTA | 743,900 | 318,436 | 11,548,681 | 26,117 | 1 | 151,252 | 45,270 | 2 | 425,593 |
| DEL NORTE | 19,400 | 6,569 | 121,629 | 13,850 | 55 | 3,572 | 23,754 | 49 | 2,576 |
| EL DORADO | 113,200 | 42,151 | 1,116,111 | 19,845 | 14 | 23,259 | 30,887 | 20 | 30,811 |
| FRESNO | 596,800 | 225,092 | 4,967,665 | 14,689 | 53 | 108,550 | 26,013 | 41 | 137,870 |
| GLENN | 23,000 | 8,586 | 172,585 | 14,984 | 50 | 4,693 | 23,307 | 50 | 4,054 |
| HUMBOLDT | 113,700 | 43,592 | 953,613 | 15,926 | 43 | 21,178 | 28,077 | 33 | 25,530 |
| IMPERIAL | 109,200 | 35,897 | 679,813 | 12,421 | 58 | 20,619 | 17,898 | 58 | 16,093 |
| INYO | 18,000 | 7,476 | 168,858 | 17,660 | 31 | 3,860 | 27,939 | 34 | 4,401 |
| KERN | 504,800 | 175,640 | 4,171,279 | 17,178 | 34 | 90,659 | 29,019 | 28 | 110,617 |
| KINGS | 87,900 | 26,644 | 555,912 | 15,797 | 44 | 14,397 | 25,407 | 43 | 13,128 |
| LAKE | 50,800 | 16,984 | 338,599 | 15,778 | 45 | 9,425 | 22,038 | 56 | 7,550 |
| LASSEN | 26,500 | 8,053 | 187,985 | 19,583 | 16 | 4,671 | 28,646 | 29 | 4,437 |
| LOS ANGELES | 8,484,500 | 3,332,835 | 99,557,621 | 18,714 | 23 | 1,303,264 | 33,878 | 14 | 3,665,706 |
| MADERA | 80,100 | 26,706 | 569,232 | 15,574 | 47 | 15,290 | 24,719 | 45 | 13,433 |
| MARIN | 227,700 | 95,187 | 4,188,093 | 25,696 | 2 | 37,175 | 50,508 | 1 | 197,015 |
| MARIPOSA | 14,000 | 5,041 | 107,958 | 16,126 | 39 | 2,681 | 24,967 | 44 | 2,521 |
| MENDOCINO | 75,000 | 29,604 | 642,199 | 15,975 | 42 | 14,755 | 26,710 | 36 | 16,982 |
| MERCED | 166,200 | 53,692 | 1,076,218 | 14,518 | 54 | 28,442 | 23,248 | 51 | 25,778 |
| MODOC | 9,300 | 2,841 | 55,443 | 16,066 | 40 | 1,654 | 23,184 | 52 | 1,271 |
| MONO | 9,200 | 3,529 | 81,739 | 17,168 | 35 | 1,471 | 30,347 | 22 | 2,168 |
| MONTEREY | 343,100 | 116,888 | 3,142,490 | 17,956 | 28 | 54,900 | 29,854 | 26 | 98,404 |
| NAPA | 105,200 | 42,570 | 1,242,976 | 21,054 | 10 | 20,639 | 35,032 | 11 | 40,201 |
| NEVADA | 73,800 | 26,133 | 566,133 | 19,034 | 20 | 14,799 | 28,293 | 30 | 18,097 |
| ORANGE | 2,216,800 | 982,342 | 33,055,827 | 22,580 | 7 | 433,577 | 42,841 | 5 | 1,186,911 |
| PLACER | 148,400 | 64,345 | 1,894,313 | 21,776 | 9 | 34,998 | 35,595 | 9 | 56,695 |
| PLUMAS | 19,800 | 6,934 | 154,579 | 17,889 | 29 | 4,002 | 27,165 | 35 | 3,607 |
| RIVERSIDE | 915,400 | 333,191 | 8,811,236 | 18,885 | 21 | 173,461 | 30,812 | 21 | 244,541 |
| SACRAMENTO | 947,400 | 392,616 | 10,359,786 | 20,039 | 13 | 172,837 | 34,871 | 12 | 300,654 |
| SAN BENITO | 33,200 | 12,453 | 305,181 | 16,922 | 36 | 6,433 | 29,941 | 25 | 8,258 |
| SAN BERNARDINO | 1,202,000 | 417,711 | 11,063,501 | 20,548 | 11 | 214,223 | 33,576 | 16 | 287,790 |
| SAN DIEGO | 2,288,300 | 903,367 | 25,404,140 | 19,397 | 17 | 403,146 | 33,816 | 15 | 803,386 |
| SAN FRANCISCO | 741,600 | 362,730 | 10,361,644 | 18,827 | 22 | 100,030 | 31,698 | 19 | 419,972 |
| SAN JOAQUIN | 444,300 | 165,006 | 3,927,259 | 17,263 | 32 | 80,955 | 30,336 | 23 | 109,670 |
| SAN LUIS OBISPO | 201,900 | 74,188 | 1,854,098 | 18,382 | 26 | 36,956 | 30,182 | 24 | 50,576 |
| SAN MATEO | 623,500 | 285,061 | 10,995,158 | 25,387 | 3 | 121,285 | 44,822 | 4 | 455,994 |
| SANTA BARBARA | 342,900 | 140,022 | 4,239,032 | 19,706 | 15 | 62,218 | 34,537 | 13 | 149,429 |
| SANTA CLARA | 1,421,600 | 643,029 | 22,308,784 | 25,137 | 4 | 272,694 | 45,269 | 3 | 831,353 |
| SANTA CRUZ | 222,900 | 96,353 | 2,615,430 | 18,421 | 25 | 41,625 | 32,970 | 17 | 83,598 |
| SHASTA | 135,400 | 51,906 | 1,165,241 | 15,989 | 41 | 28,259 | 26,453 | 39 | 30,162 |
| SIERRA | 3,400 | 1,171 | 26,063 | 18,489 | 24 | 659 | 26,568 | 38 | 617 |
| SISKIYOU | 42,900 | 15,992 | 320,772 | 15,544 | 48 | 8,858 | 23,792 | 48 | 7,533 |
| SOLANO | 298,000 | 112,764 | 3,208,280 | 23,485 | 5 | 57,416 | 37,879 | 8 | 85,957 |
| SONOMA | 354,500 | 154,826 | 4,335,715 | 20,464 | 12 | 71,266 | 35,549 | 10 | 134,737 |
| STANISLAUS | 326,800 | 125,583 | 2,941,165 | 16,619 | 38 | 63,801 | 28,287 | 31 | 81,297 |
| SUTTER | 60,300 | 21,897 | 487,621 | 15,693 | 46 | 11,904 | 25,558 | 42 | 12,982 |
| TEHAMA | 45,900 | 14,733 | 291,736 | 15,443 | 49 | 8,320 | 23,123 | 53 | 6,591 |
| TRINITY | 13,600 | 4,260 | 87,941 | 16,636 | 37 | 2,500 | 24,265 | 47 | 1,890 |
| TULARE | 291,500 | 95,815 | 1,914,452 | 13,530 | 56 | 51,974 | 22,094 | 55 | 46,477 |
| TUOLUMNE | 44,800 | 16,934 | 387,566 | 17,719 | 30 | 9,443 | 26,677 | 37 | 9,483 |
| VENTURA | 628,100 | 253,269 | 7,982,988 | 22,691 | 6 | 126,601 | 39,550 | 7 | 253,052 |
| YOLO | 129,000 | 51,568 | 1,342,219 | 17,207 | 33 | 23,164 | 32,204 | 18 | 39,364 |
| YUBA | 55,700 | 17,347 | 304,951 | 13,383 | 57 | 9,199 | 20,986 | 57 | 6,059 |
| UNALLOCATED[x] | - | 149,900 | 3,757,508 | 15,677 | - | 58,578 | 33,824 | - | 109,351 |
| RESIDENT OUT OF STATE[o] | - | 98,749 | 3,437,600 | 18,353 | - | 38,573 | 32,232 | - | 150,002 |
| NONRESIDENT | - | 225,326 | 16,084,504 | 27,344 | - | 129,125 | 39,910 | - | 163,100 |
| TOTALS: | | | | | | | | | |
| 58 COUNTIES | 27,662,900 | 11,087,636 | $325,871,920 | - | - | 4,839,977 | - | - | $11,142,790 |
| ALL | | 11,561,611 | $349,151,532 | $19,900 | - | 5,066,253 | $34,795 | - | $11,565,243 |

FOOTNOTES FOLLOW THIS SECTION

# Table 7 †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | ALAMEDA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 2,690 | 1,036 | 576 | 73 | 1,296 | $ -73,789 | $ 84 |
| $1 UNDER $2,000 | 36,717 | 4,208 | 21,445 | 517 | 7,197 | 19,474 | 75 |
| 2,000 UNDER 4,000 | 22,353 | 1,494 | 6,758 | 689 | 3,925 | 67,183 | 16 |
| 4,000 UNDER 6,000 | 23,863 | 2,216 | 8,539 | 326 | 4,996 | 119,152 | 7 |
| 6,000 UNDER 8,000 | 24,415 | 3,028 | 9,613 | 12,000 | 6,368 | 170,721 | 115 |
| 8,000 UNDER 10,000 | 23,821 | 3,902 | 10,092 | 14,514 | 7,607 | 214,176 | 611 |
| 10,000 UNDER 12,000 | 23,451 | 4,519 | 10,608 | 14,923 | 9,034 | 257,904 | 1,427 |
| 12,000 UNDER 14,000 | 22,834 | 4,926 | 10,650 | 15,637 | 9,634 | 296,744 | 2,384 |
| 14,000 UNDER 16,000 | 22,385 | 4,993 | 11,015 | 16,499 | 10,300 | 335,615 | 3,408 |
| 16,000 UNDER 18,000 | 22,158 | 5,292 | 11,360 | 17,318 | 10,851 | 376,535 | 4,668 |
| 18,000 UNDER 20,000 | 21,444 | 5,369 | 11,150 | 18,182 | 10,976 | 407,224 | 5,985 |
| 20,000 UNDER 22,000 | 20,416 | 5,489 | 10,544 | 18,107 | 11,130 | 428,526 | 7,125 |
| 22,000 UNDER 24,000 | 19,301 | 5,767 | 9,843 | 17,818 | 11,056 | 443,676 | 8,406 |
| 24,000 UNDER 26,000 | 17,865 | 5,786 | 8,918 | 16,759 | 10,770 | 446,434 | 9,323 |
| 26,000 UNDER 28,000 | 16,780 | 5,992 | 7,982 | 16,077 | 10,770 | 452,917 | 10,221 |
| 28,000 UNDER 30,000 | 15,898 | 6,254 | 7,194 | 15,338 | 10,847 | 460,770 | 11,022 |
| 30,000 UNDER 32,000 | 14,830 | 6,341 | 6,424 | 14,435 | 10,443 | 459,484 | 11,627 |
| 32,000 UNDER 34,000 | 14,014 | 6,634 | 5,720 | 13,717 | 10,552 | 462,330 | 12,182 |
| 34,000 UNDER 36,000 | 13,200 | 6,801 | 5,105 | 12,985 | 10,144 | 461,851 | 12,628 |
| 36,000 UNDER 38,000 | 12,217 | 6,847 | 4,272 | 12,038 | 9,929 | 451,814 | 12,446 |
| 38,000 UNDER 40,000 | 10,892 | 6,639 | 3,561 | 10,741 | 9,659 | 424,658 | 11,956 |
| 40,000 UNDER 45,000 | 23,912 | 16,315 | 6,970 | 23,697 | 22,415 | 1,014,071 | 29,089 |
| 45,000 UNDER 50,000 | 20,080 | 15,349 | 4,820 | 19,974 | 20,174 | 952,320 | 29,412 |
| 50,000 UNDER 75,000 | 58,072 | 50,302 | 8,560 | 57,902 | 61,598 | 3,498,167 | 126,433 |
| 75,000 UNDER 100,000 | 16,388 | 14,672 | 1,207 | 16,338 | 17,040 | 1,391,369 | 64,491 |
| 100,000 AND OVER | 11,998 | 10,437 | 503 | 11,959 | 12,664 | 2,204,356 | 145,145 |
| TOTALS | 531,994 | 210,608 | 203,429 | 388,563 | 321,375 | $15,743,682 | $520,286 |

| Adjusted Gross Income Class | ALPINE | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 60 | 10 | 18 | 11 | 17 | $ 274 | $ — |
| $1 UNDER $2,000 | | | | | | | |
| 2,000 UNDER 4,000 | | | | | | | |
| 4,000 UNDER 6,000 | | | | | | | |
| 6,000 UNDER 8,000 | | | | | | | |
| 8,000 UNDER 10,000 | | | | | | | |
| 10,000 UNDER 12,000 | 62 | 25 | 17 | 36 | 37 | 915 | 6 |
| 12,000 UNDER 14,000 | | | | | | | |
| 14,000 UNDER 16,000 | | | | | | | |
| 16,000 UNDER 18,000 | | | | | | | |
| 18,000 UNDER 20,000 | | | | | | | |
| 20,000 UNDER 22,000 | 44 | 29 | 8* | 39 | 30 | 1,093 | 14 |
| 22,000 UNDER 24,000 | | | | | | | |
| 24,000 UNDER 26,000 | | | | | | | |
| 26,000 UNDER 28,000 | | | | | | | |
| 28,000 UNDER 30,000 | | | | | | | |
| 30,000 UNDER 32,000 | 30 | 25 | 10 | 29 | 23 | 1,047 | 21 |
| 32,000 UNDER 34,000 | | | | | | | |
| 34,000 UNDER 36,000 | | | | | | | |
| 36,000 UNDER 38,000 | | | | | | | |
| 38,000 UNDER 40,000 | | | | | | | |
| 40,000 UNDER 45,000 | 36 | 33 | 9* | 35 | 33 | 1,979 | 68 |
| 45,000 UNDER 50,000 | | | | | | | |
| 50,000 UNDER 75,000 | | | | | | | |
| 75,000 UNDER 100,000 | | | | | | | |
| 100,000 AND OVER | | | | | | | |
| TOTALS | 232 | 122 | 62 | 150 | 140 | $5,308 | $109 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | AMADOR | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 108 | 69 | 14 | * | 62 | $-1,211 | $ 1 |
| $1 UNDER $2,000 | 678 | 137 | 396 | * | 104 | 347 | + |
| 2,000 UNDER 4,000 | 473 | 97 | 127 | 10 | 105 | 1,414 | + |
| 4,000 UNDER 6,000 | 532 | 113 | 166 | * | 110 | 2,665 | + |
| 6,000 UNDER 8,000 | 585 | 161 | 181 | 202 | 174 | 4,114 | 3 |
| 8,000 UNDER 10,000 | 553 | 210 | 184 | 248 | 135 | 4,970 | 9 |
| 10,000 UNDER 12,000 | 523 | 241 | 155 | 221 | 170 | 5,769 | 18 |
| 12,000 UNDER 14,000 | 488 | 235 | 146 | 238 | 180 | 6,333 | 31 |
| 14,000 UNDER 16,000 | 467 | 242 | 144 | 269 | 196 | 6,998 | 44 |
| 16,000 UNDER 18,000 | 428 | 258 | 135 | 291 | 165 | 7,266 | 53 |
| 18,000 UNDER 20,000 | 423 | 252 | 105 | 350 | 209 | 8,034 | 74 |
| 20,000 UNDER 22,000 | 375 | 249 | 109 | 328 | 211 | 7,890 | 78 |
| 22,000 UNDER 24,000 | 376 | 241 | 112 | 341 | 230 | 8,629 | 112 |
| 24,000 UNDER 26,000 | 360 | 238 | 102 | 342 | 223 | 9,009 | 139 |
| 26,000 UNDER 28,000 | 339 | 235 | 80 | 321 | 241 | 9,159 | 146 |
| 28,000 UNDER 30,000 | 342 | 248 | 93 | 334 | 272 | 9,906 | 180 |
| 30,000 UNDER 32,000 | 294 | 236 | 71 | 291 | 231 | 9,103 | 160 |
| 32,000 UNDER 34,000 | 295 | 245 | 66 | 289 | 250 | 9,726 | 189 |
| 34,000 UNDER 36,000 | 275 | 235 | 57 | 273 | 244 | 9,623 | 202 |
| 36,000 UNDER 38,000 | 247 | 206 | 59 | 245 | 241 | 9,154 | 211 |
| 38,000 UNDER 40,000 | 218 | 179 | 37 | 216 | 239 | 8,492 | 206 |
| 40,000 UNDER 45,000 | 495 | 440 | 73 | 493 | 485 | 21,014 | 541 |
| 45,000 UNDER 50,000 | 347 | 313 | 53 | 343 | 336 | 16,395 | 483 |
| 50,000 UNDER 75,000 | 726 | 675 | 71 | 723 | 740 | 43,099 | 1,640 |
| 75,000 UNDER 100,000 | 153 | 134 | * | 153 | 106 | 12,930 | 648 |
| 100,000 AND OVER | 127 | 105 | * | 127 | 64 | 18,901 | 1,196 |
| TOTALS | 10,228 | 5,994 | 2,754 | 6,666 | 5,723 | $249,729 | $6,364 |

| Adjusted Gross Income Class | BUTTE | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 532 | 314 | 70 | * | 289 | $ -259,626 | $ 1 |
| $1 UNDER $2,000 | 6,308 | 1,267 | 4,368 | * | 1,570 | 2,947 | + |
| 2,000 UNDER 4,000 | 3,828 | 556 | 1,597 | 95 | 966 | 11,600 | 1 |
| 4,000 UNDER 6,000 | 4,087 | 792 | 1,800 | 62 | 1,256 | 20,446 | 1 |
| 6,000 UNDER 8,000 | 4,194 | 1,071 | 1,909 | 1,646 | 1,415 | 29,343 | 15 |
| 8,000 UNDER 10,000 | 3,890 | 1,264 | 1,659 | 1,865 | 1,550 | 34,974 | 73 |
| 10,000 UNDER 12,000 | 3,624 | 1,460 | 1,512 | 1,728 | 1,606 | 39,881 | 158 |
| 12,000 UNDER 14,000 | 3,378 | 1,510 | 1,410 | 1,783 | 1,642 | 43,778 | 243 |
| 14,000 UNDER 16,000 | 3,094 | 1,522 | 1,259 | 1,865 | 1,636 | 46,317 | 305 |
| 16,000 UNDER 18,000 | 2,705 | 1,422 | 1,055 | 1,851 | 1,589 | 45,885 | 371 |
| 18,000 UNDER 20,000 | 2,600 | 1,467 | 1,005 | 2,095 | 1,739 | 49,372 | 469 |
| 20,000 UNDER 22,000 | 2,321 | 1,375 | 854 | 2,020 | 1,591 | 48,747 | 539 |
| 22,000 UNDER 24,000 | 2,068 | 1,346 | 688 | 1,867 | 1,525 | 47,505 | 589 |
| 24,000 UNDER 26,000 | 1,923 | 1,343 | 613 | 1,806 | 1,488 | 48,054 | 659 |
| 26,000 UNDER 28,000 | 1,788 | 1,265 | 518 | 1,702 | 1,544 | 48,254 | 749 |
| 28,000 UNDER 30,000 | 1,555 | 1,170 | 425 | 1,513 | 1,272 | 45,096 | 748 |
| 30,000 UNDER 32,000 | 1,498 | 1,139 | 371 | 1,465 | 1,346 | 46,415 | 848 |
| 32,000 UNDER 34,000 | 1,439 | 1,132 | 344 | 1,423 | 1,281 | 47,441 | 939 |
| 34,000 UNDER 36,000 | 1,196 | 971 | 235 | 1,186 | 1,145 | 41,850 | 871 |
| 36,000 UNDER 38,000 | 1,112 | 953 | 205 | 1,101 | 1,150 | 41,107 | 880 |
| 38,000 UNDER 40,000 | 974 | 837 | 165 | 967 | 966 | 37,973 | 880 |
| 40,000 UNDER 45,000 | 2,014 | 1,759 | 322 | 2,001 | 2,163 | 85,267 | 2,161 |
| 45,000 UNDER 50,000 | 1,468 | 1,330 | 160 | 1,460 | 1,599 | 69,561 | 1,967 |
| 50,000 UNDER 75,000 | 3,108 | 2,843 | 250 | 3,099 | 3,352 | 183,449 | 6,780 |
| 75,000 UNDER 100,000 | 696 | 624 | 26 | 691 | 750 | 58,870 | 2,926 |
| 100,000 AND OVER | 690 | 603 | 30 | 690 | 781 | 145,938 | 10,542 |
| TOTALS | 62,090 | 31,335 | 22,850 | 36,047 | 37,211 | $1,060,444 | $33,715 |

## Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | CALAVERAS | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 97 | 62 | 12 | * | 51 | $ -1,027 | + |
| $1 UNDER $2,000 | 660 | 169 | 354 | * | 138 | 364 | + |
| 2,000 UNDER 4,000 | 454 | 80 | 123 | 18 | 118 | 1,354 | + |
| 4,000 UNDER 6,000 | 508 | 138 | 148 | * | 141 | 2,524 | + |
| 6,000 UNDER 8,000 | 561 | 177 | 189 | 187 | 171 | 3,901 | $ 2 |
| 8,000 UNDER 10,000 | 569 | 213 | 180 | 225 | 199 | 5,112 | 9 |
| 10,000 UNDER 12,000 | 526 | 256 | 168 | 206 | 191 | 5,768 | 18 |
| 12,000 UNDER 14,000 | 500 | 254 | 159 | 244 | 218 | 6,486 | 30 |
| 14,000 UNDER 16,000 | 477 | 260 | 159 | 282 | 194 | 7,151 | 44 |
| 16,000 UNDER 18,000 | 402 | 245 | 106 | 255 | 197 | 6,846 | 45 |
| 18,000 UNDER 20,000 | 411 | 249 | 127 | 338 | 194 | 7,818 | 72 |
| 20,000 UNDER 22,000 | 379 | 244 | 122 | 321 | 217 | 7,956 | 84 |
| 22,000 UNDER 24,000 | 340 | 221 | 109 | 307 | 210 | 7,816 | 96 |
| 24,000 UNDER 26,000 | 342 | 264 | 88 | 322 | 229 | 8,550 | 112 |
| 26,000 UNDER 28,000 | 303 | 218 | 75 | 292 | 211 | 8,184 | 129 |
| 28,000 UNDER 30,000 | 258 | 197 | 69 | 246 | 244 | 7,473 | 123 |
| 30,000 UNDER 32,000 | 263 | 206 | 67 | 259 | 224 | 8,145 | 146 |
| 32,000 UNDER 34,000 | 263 | 215 | 59 | 260 | 201 | 8,681 | 171 |
| 34,000 UNDER 36,000 | 222 | 186 | 34 | 220 | 179 | 7,761 | 166 |
| 36,000 UNDER 38,000 | 199 | 163 | 50 | 198 | 191 | 7,354 | 162 |
| 38,000 UNDER 40,000 | 207 | 175 | 48 | 205 | 178 | 8,075 | 199 |
| 40,000 UNDER 45,000 | 436 | 377 | 75 | 432 | 420 | 18,513 | 484 |
| 45,000 UNDER 50,000 | 334 | 307 | 52 | 333 | 331 | 15,836 | 457 |
| 50,000 UNDER 75,000 | 688 | 638 | 96 | 686 | 641 | 40,582 | 1,525 |
| 75,000 UNDER 100,000 | 134 | 127 | * | 134 | 112 | 11,299 | 563 |
| 100,000 AND OVER | 91 | 82 | * | 90 | 55 | 16,899 | 1,108 |
| TOTALS | 9,624 | 5,723 | 2,684 | 6,068 | 5,455 | $229,421 | $5,745 |

| Adjusted Gross Income Class | COLUSA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 132 | 89 | 11 | * | 96 | $ -4,502 | $ 8 |
| $1 UNDER $2,000 | 450 | 94 | 252 | * | 115 | 266 | 2 |
| 2,000 UNDER 4,000 | 331 | 52 | 73 | 11 | 99 | 1,012 | + |
| 4,000 UNDER 6,000 | 424 | 88 | 145 | * | 271 | 2,112 | + |
| 6,000 UNDER 8,000 | 390 | 123 | 124 | 148 | 347 | 2,719 | 1 |
| 8,000 UNDER 10,000 | 391 | 156 | 138 | 169 | 421 | 3,518 | 7 |
| 10,000 UNDER 12,000 | 409 | 171 | 153 | 180 | 464 | 4,488 | 16 |
| 12,000 UNDER 14,000 | 315 | 158 | 120 | 150 | 387 | 4,077 | 20 |
| 14,000 UNDER 16,000 | 320 | 170 | 119 | 171 | 370 | 4,776 | 31 |
| 16,000 UNDER 18,000 | 312 | 186 | 117 | 183 | 438 | 5,317 | 39 |
| 18,000 UNDER 20,000 | 242 | 142 | 82 | 174 | 279 | 4,598 | 45 |
| 20,000 UNDER 22,000 | 197 | 125 | 70 | 154 | 202 | 4,112 | 43 |
| 22,000 UNDER 24,000 | 201 | 152 | 67 | 180 | 236 | 4,619 | 52 |
| 24,000 UNDER 26,000 | 181 | 128 | 57 | 155 | 247 | 4,522 | 56 |
| 26,000 UNDER 28,000 | 143 | 102 | 44 | 138 | 134 | 3,858 | 67 |
| 28,000 UNDER 30,000 | 135 | 98 | 36 | 132 | 119 | 3,913 | 77 |
| 30,000 UNDER 32,000 | 138 | 111 | 29 | 135 | 142 | 4,273 | 80 |
| 32,000 UNDER 34,000 | 126 | 108 | 29 | 125 | 132 | 4,155 | 81 |
| 34,000 UNDER 36,000 | 100 | 87 | 22 | 99 | 110 | 3,490 | 75 |
| 36,000 UNDER 38,000 | 100 | 86 | 23 | 100 | 121 | 3,693 | 87 |
| 38,000 UNDER 40,000 | 79 | 65 | 13 | 79 | 100 | 3,077 | 78 |
| 40,000 UNDER 45,000 | 176 | 160 | 37 | 176 | 223 | 7,461 | 194 |
| 45,000 UNDER 50,000 | 145 | 129 | 22 | 145 | 165 | 6,896 | 219 |
| 50,000 UNDER 75,000 | 316 | 274 | 29 | 314 | 316 | 18,839 | 808 |
| 75,000 UNDER 100,000 | 74 | 61 | * | 73 | 64 | 6,287 | 356 |
| 100,000 AND OVER | 82 | 71 | * | 81 | 70 | 16,250 | 1,258 |
| TOTALS | 5,909 | 3,186 | 1,817 | 3,282 | 5,668 | $123,826 | $3,700 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued)†
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | CONTRA COSTA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 1,827 | 894 | 280 | 55 | 1,149 | $ -118,175 | $ 112 |
| $1 UNDER $2,000 | 18,942 | 1,953 | 8,844 | 340 | 3,301 | 12,249 | 9 |
| 2,000 UNDER 4,000 | 13,040 | 892 | 2,639 | 519 | 1,953 | 38,876 | 14 |
| 4,000 UNDER 6,000 | 12,790 | 1,302 | 3,590 | 152 | 2,674 | 63,869 | 7 |
| 6,000 UNDER 8,000 | 12,491 | 1,715 | 3,977 | 6,044 | 3,224 | 87,271 | 68 |
| 8,000 UNDER 10,000 | 12,072 | 2,249 | 4,258 | 7,120 | 3,787 | 108,527 | 305 |
| 10,000 UNDER 12,000 | 11,868 | 2,646 | 4,146 | 7,285 | 4,247 | 130,519 | 695 |
| 12,000 UNDER 14,000 | 11,661 | 2,992 | 4,560 | 7,600 | 4,703 | 151,448 | 1,143 |
| 14,000 UNDER 16,000 | 11,431 | 3,015 | 4,627 | 8,108 | 4,617 | 171,438 | 1,652 |
| 16,000 UNDER 18,000 | 11,099 | 3,055 | 4,762 | 8,529 | 5,042 | 188,598 | 2,245 |
| 18,000 UNDER 20,000 | 10,856 | 3,143 | 4,632 | 9,109 | 5,105 | 206,229 | 2,906 |
| 20,000 UNDER 22,000 | 10,884 | 3,418 | 4,696 | 9,568 | 5,492 | 228,497 | 3,662 |
| 22,000 UNDER 24,000 | 10,101 | 3,465 | 4,267 | 9,148 | 5,569 | 232,187 | 4,077 |
| 24,000 UNDER 26,000 | 9,619 | 3,606 | 3,920 | 8,891 | 5,588 | 240,411 | 4,663 |
| 26,000 UNDER 28,000 | 9,188 | 3,729 | 3,610 | 8,682 | 5,603 | 248,010 | 5,288 |
| 28,000 UNDER 30,000 | 8,734 | 3,839 | 3,275 | 8,361 | 5,738 | 253,254 | 5,692 |
| 30,000 UNDER 32,000 | 8,662 | 4,116 | 2,992 | 8,345 | 6,146 | 268,485 | 6,274 |
| 32,000 UNDER 34,000 | 8,227 | 4,232 | 2,601 | 7,998 | 5,966 | 271,447 | 6,670 |
| 34,000 UNDER 36,000 | 7,977 | 4,516 | 2,411 | 7,796 | 6,506 | 279,115 | 6,973 |
| 36,000 UNDER 38,000 | 7,600 | 4,539 | 2,062 | 7,458 | 6,468 | 281,109 | 7,245 |
| 38,000 UNDER 40,000 | 7,024 | 4,521 | 1,743 | 6,905 | 6,278 | 273,855 | 7,190 |
| 40,000 UNDER 45,000 | 15,868 | 11,201 | 3,462 | 15,675 | 15,065 | 673,371 | 18,321 |
| 45,000 UNDER 50,000 | 13,800 | 10,870 | 2,394 | 13,685 | 14,033 | 654,622 | 18,915 |
| 50,000 UNDER 75,000 | 43,757 | 38,643 | 4,514 | 43,590 | 48,473 | 2,647,913 | 92,591 |
| 75,000 UNDER 100,000 | 15,063 | 13,972 | 769 | 15,012 | 17,654 | 1,283,937 | 57,288 |
| 100,000 AND OVER | 13,855 | 12,729 | 401 | 13,801 | 17,460 | 2,671,619 | 171,588 |
| TOTALS | 318,436 | 151,252 | 89,702 | 239,776 | 211,841 | $11,548,681 | $425,593 |

| Adjusted Gross Income Class | DEL NORTE | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 69 | 42 | * | * | 21 | $ -815 | + |
| $1 UNDER $2,000 | 897 | 222 | 597 | 16 | 325 | 394 | + |
| 2,000 UNDER 4,000 | 415 | 74 | 131 | 15 | 134 | 1,244 | + |
| 4,000 UNDER 6,000 | 442 | 99 | 163 | * | 173 | 2,235 | $ 1 |
| 6,000 UNDER 8,000 | 435 | 142 | 156 | 154 | 178 | 3,037 | 1 |
| 8,000 UNDER 10,000 | 392 | 160 | 147 | 164 | 156 | 3,545 | 7 |
| 10,000 UNDER 12,000 | 351 | 137 | 137 | 160 | 168 | 3,849 | 14 |
| 12,000 UNDER 14,000 | 336 | 177 | 114 | 164 | 205 | 4,362 | 19 |
| 14,000 UNDER 16,000 | 281 | 146 | 103 | 165 | 181 | 4,213 | 25 |
| 16,000 UNDER 18,000 | 273 | 185 | 110 | 179 | 232 | 4,647 | 28 |
| 18,000 UNDER 20,000 | 242 | 168 | 90 | 196 | 175 | 4,608 | 35 |
| 20,000 UNDER 22,000 | 233 | 171 | 73 | 199 | 210 | 4,892 | 44 |
| 22,000 UNDER 24,000 | 232 | 167 | 76 | 207 | 236 | 5,333 | 61 |
| 24,000 UNDER 26,000 | 204 | 152 | 60 | 194 | 207 | 5,086 | 67 |
| 26,000 UNDER 28,000 | 204 | 157 | 55 | 202 | 213 | 5,509 | 85 |
| 28,000 UNDER 30,000 | 218 | 178 | 50 | 215 | 245 | 6,303 | 112 |
| 30,000 UNDER 32,000 | 191 | 153 | 45 | 189 | 200 | 5,911 | 106 |
| 32,000 UNDER 34,000 | 142 | 121 | 29 | 140 | 181 | 4,679 | 90 |
| 34,000 UNDER 36,000 | 128 | 116 | 21 | 127 | 142 | 4,475 | 86 |
| 36,000 UNDER 38,000 | 95 | 81 | 15 | 94 | 96 | 3,514 | 81 |
| 38,000 UNDER 40,000 | 101 | 85 | 11 | 101 | 113 | 3,950 | 104 |
| 40,000 UNDER 45,000 | 208 | 197 | 19 | 208 | 230 | 8,796 | 218 |
| 45,000 UNDER 50,000 | 128 | 115 | 10 | 128 | 143 | 6,046 | 181 |
| 50,000 UNDER 75,000 | 264 | 246 | 25 | 262 | 265 | 15,575 | 595 |
| 75,000 UNDER 100,000 | 50 | 44 | * | 50 | 41 | 4,276 | 229 |
| 100,000 AND OVER | 40 | 37 | * | 40 | 34 | 5,965 | 387 |
| TOTALS | 6,569 | 3,572 | 2,248 | 3,577 | 4,504 | $121,629 | $2,576 |

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | EL DORADO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 402 | 228 | 63 | * | 247 | $ -7,351 | + |
| $1 UNDER $2,000 | 2,653 | 488 | 1,422 | * | 467 | 1,601 | + |
| 2,000 UNDER 4,000 | 1,899 | 262 | 540 | 53 | 367 | 5,686 | $ 1 |
| 4,000 UNDER 6,000 | 2,036 | 358 | 757 | 41 | 563 | 10,171 | 3 |
| 6,000 UNDER 8,000 | 2,223 | 506 | 913 | 914 | 655 | 15,532 | 10 |
| 8,000 UNDER 10,000 | 2,180 | 618 | 938 | 1,152 | 750 | 19,669 | 48 |
| 10,000 UNDER 12,000 | 2,238 | 785 | 991 | 1,141 | 928 | 24,586 | 103 |
| 12,000 UNDER 14,000 | 2,168 | 818 | 994 | 1,223 | 947 | 28,162 | 173 |
| 14,000 UNDER 16,000 | 2,027 | 873 | 906 | 1,255 | 992 | 30,367 | 220 |
| 16,000 UNDER 18,000 | 1,850 | 906 | 768 | 1,268 | 951 | 31,397 | 267 |
| 18,000 UNDER 20,000 | 1,657 | 851 | 655 | 1,295 | 964 | 31,475 | 319 |
| 20,000 UNDER 22,000 | 1,569 | 888 | 614 | 1,308 | 994 | 32,911 | 374 |
| 22,000 UNDER 24,000 | 1,506 | 936 | 538 | 1,335 | 969 | 34,602 | 452 |
| 24,000 UNDER 26,000 | 1,371 | 927 | 458 | 1,237 | 1,047 | 34,201 | 447 |
| 26,000 UNDER 28,000 | 1,347 | 923 | 448 | 1,258 | 1,085 | 36,371 | 542 |
| 28,000 UNDER 30,000 | 1,249 | 876 | 397 | 1,182 | 1,065 | 36,218 | 601 |
| 30,000 UNDER 32,000 | 1,164 | 871 | 325 | 1,123 | 1,035 | 36,059 | 635 |
| 32,000 UNDER 34,000 | 1,108 | 865 | 261 | 1,071 | 1,093 | 36,560 | 658 |
| 34,000 UNDER 36,000 | 1,055 | 861 | 223 | 1,032 | 1,038 | 36,924 | 716 |
| 36,000 UNDER 38,000 | 1,001 | 823 | 186 | 991 | 935 | 36,992 | 774 |
| 38,000 UNDER 40,000 | 979 | 828 | 174 | 970 | 1,040 | 38,143 | 834 |
| 40,000 UNDER 45,000 | 1,986 | 1,753 | 299 | 1,971 | 2,081 | 84,218 | 1,950 |
| 45,000 UNDER 50,000 | 1,553 | 1,431 | 175 | 1,546 | 1,760 | 73,732 | 1,910 |
| 50,000 UNDER 75,000 | 3,626 | 3,402 | 341 | 3,610 | 3,837 | 214,808 | 7,374 |
| 75,000 UNDER 100,000 | 769 | 705 | 48 | 764 | 778 | 64,972 | 2,977 |
| 100,000 AND OVER | 535 | 477 | 24 | 532 | 540 | 128,105 | 9,423 |
| TOTALS | 42,151 | 23,259 | 13,458 | 28,310 | 27,148 | $1,116,111 | $30,811 |

| Adjusted Gross Income Class | FRESNO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 1,710 | 944 | 207 | 32 | 970 | $ -58,877 | $ 30 |
| $1 UNDER $2,000 | 23,434 | 5,447 | 16,236 | 211 | 13,668 | 10,306 | 6 |
| 2,000 UNDER 4,000 | 14,284 | 2,825 | 5,624 | 299 | 9,048 | 43,268 | 2 |
| 4,000 UNDER 6,000 | 16,102 | 3,784 | 7,039 | 197 | 12,587 | 80,384 | 2 |
| 6,000 UNDER 8,000 | 15,362 | 4,102 | 6,924 | 5,663 | 12,212 | 107,222 | 65 |
| 8,000 UNDER 10,000 | 13,759 | 4,230 | 6,346 | 6,330 | 11,123 | 123,620 | 261 |
| 10,000 UNDER 12,000 | 12,497 | 4,315 | 5,921 | 5,951 | 10,135 | 137,212 | 550 |
| 12,000 UNDER 14,000 | 11,738 | 4,423 | 5,589 | 6,301 | 10,128 | 152,402 | 896 |
| 14,000 UNDER 16,000 | 10,616 | 4,244 | 5,142 | 6,498 | 9,225 | 159,040 | 1,160 |
| 16,000 UNDER 18,000 | 9,410 | 4,106 | 4,408 | 6,469 | 8,084 | 159,689 | 1,445 |
| 18,000 UNDER 20,000 | 8,368 | 4,081 | 3,738 | 6,463 | 7,401 | 158,860 | 1,633 |
| 20,000 UNDER 22,000 | 7,477 | 3,918 | 3,173 | 6,227 | 6,656 | 156,897 | 1,844 |
| 22,000 UNDER 24,000 | 6,782 | 3,859 | 2,750 | 6,041 | 6,042 | 155,825 | 2,091 |
| 24,000 UNDER 26,000 | 6,416 | 3,946 | 2,438 | 5,939 | 6,070 | 160,351 | 2,353 |
| 26,000 UNDER 28,000 | 5,984 | 3,859 | 2,084 | 5,704 | 5,696 | 161,554 | 2,682 |
| 28,000 UNDER 30,000 | 5,596 | 3,769 | 1,776 | 5,425 | 5,411 | 162,245 | 2,900 |
| 30,000 UNDER 32,000 | 5,274 | 3,757 | 1,553 | 5.183 | 5,343 | 163,435 | 3,062 |
| 32,000 UNDER 34,000 | 4,896 | 3,632 | 1,303 | 4,813 | 5,032 | 161,503 | 3,231 |
| 34,000 UNDER 36,000 | 4,271 | 3,278 | 1,027 | 4,218 | 4,499 | 149,390 | 3,164 |
| 36,000 UNDER 38,000 | 3,996 | 3,176 | 839 | 3,958 | 4,158 | 147,804 | 3,300 |
| 38,000 UNDER 40,000 | 3,526 | 2,858 | 680 | 3,502 | 3,871 | 137,466 | 3,233 |
| 40,000 UNDER 45,000 | 7,557 | 6,407 | 1,137 | 7,510 | 8,583 | 320,295 | 8,127 |
| 45,000 UNDER 50,000 | 5,839 | 5,194 | 678 | 5,819 | 6,643 | 276,616 | 7,851 |
| 50,000 UNDER 75,000 | 13,745 | 12,633 | 1,042 | 13,711 | 15,347 | 818,558 | 29,807 |
| 75,000 UNDER 100,000 | 3,249 | 2,912 | 133 | 3,234 | 3,510 | 276,115 | 13,630 |
| 100,000 AND OVER | 3,204 | 2,851 | 95 | 3,191 | 3,771 | 646,485 | 44,545 |
| TOTALS | 225,092 | 108,550 | 87,882 | 128,889 | 195,213 | $4,967,665 | $137,780 |

FOOTNOTES FOLLOW THIS SECTION.

## Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | GLENN | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 142 | 85 | 12 | * | 72 | $ -3,624 | $ 1 |
| $1 UNDER $2,000 | 707 | 142 | 418 | * | 213 | 396 | + |
| 2,000 UNDER 4,000 | 497 | 87 | 146 | 20 | 181 | 1,482 | + |
| 4,000 UNDER 6,000 | 538 | 125 | 172 | * | 289 | 2,699 | + |
| 6,000 UNDER 8,000 | 600 | 200 | 232 | 191 | 333 | 4,190 | 2 |
| 8,000 UNDER 10,000 | 607 | 214 | 227 | 245 | 445 | 5,437 | 10 |
| 10,000 UNDER 12,000 | 553 | 238 | 229 | 230 | 535 | 6,080 | 20 |
| 12,000 UNDER 14,000 | 438 | 209 | 166 | 195 | 467 | 5,671 | 25 |
| 14,000 UNDER 16,000 | 429 | 211 | 180 | 249 | 384 | 6,413 | 41 |
| 16,000 UNDER 18,000 | 429 | 252 | 165 | 269 | 415 | 7,268 | 51 |
| 18,000 UNDER 20,000 | 343 | 223 | 112 | 261 | 350 | 6,486 | 52 |
| 20,000 UNDER 22,000 | 339 | 218 | 121 | 292 | 364 | 7,127 | 77 |
| 22,000 UNDER 24,000 | 287 | 218 | 88 | 258 | 310 | 6,588 | 71 |
| 24,000 UNDER 26,000 | 266 | 201 | 71 | 253 | 302 | 6,650 | 88 |
| 26,000 UNDER 28,000 | 271 | 205 | 89 | 262 | 318 | 7,298 | 112 |
| 28,000 UNDER 30,000 | 230 | 180 | 58 | 227 | 259 | 6,671 | 121 |
| 30,000 UNDER 32,000 | 229 | 187 | 44 | 225 | 289 | 7,093 | 124 |
| 32,000 UNDER 34,000 | 204 | 185 | 52 | 202 | 238 | 6,731 | 117 |
| 34,000 UNDER 36,000 | 188 | 158 | 40 | 188 | 222 | 6,567 | 147 |
| 36,000 UNDER 38,000 | 158 | 139 | 35 | 158 | 210 | 5,836 | 134 |
| 38,000 UNDER 40,000 | 141 | 126 | 25 | 141 | 165 | 5,488 | 137 |
| 40,000 UNDER 45,000 | 272 | 240 | 39 | 271 | 331 | 11,489 | 317 |
| 45,000 UNDER 50,000 | 182 | 165 | 30 | 181 | 194 | 8,608 | 283 |
| 50,000 UNDER 75,000 | 365 | 336 | 28 | 365 | 442 | 21,315 | 857 |
| 75,000 UNDER 100,000 | 96 | 86 | * | 96 | 87 | 8,146 | 458 |
| 100,000 AND OVER | 75 | 63 | * | 75 | 55 | 14,480 | 809 |
| TOTALS | 8,586 | 4,693 | 2,784 | 4,867 | 7,470 | $172,585 | $4,054 |

| Adjusted Gross Income Class | HUMBOLDT | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 320 | 147 | 44 | * | 145 | $ -5,954 | $ 1 |
| $1 UNDER $2,000 | 4,380 | 773 | 2,922 | 47 | 1,476 | 2,079 | 1 |
| 2,000 UNDER 4,000 | 2,634 | 314 | 1,038 | 68 | 659 | 7,967 | 1 |
| 4,000 UNDER 6,000 | 2,841 | 433 | 1,226 | * | 727 | 14,133 | 1 |
| 6,000 UNDER 8,000 | 2,727 | 617 | 1,181 | 1,226 | 881 | 19,065 | 12 |
| 8,000 UNDER 10,000 | 2,549 | 708 | 1,071 | 1,284 | 961 | 22,896 | 53 |
| 10,000 UNDER 12,000 | 2,416 | 818 | 1,047 | 1,232 | 1,038 | 26,539 | 113 |
| 12,000 UNDER 14,000 | 2,163 | 802 | 942 | 1,258 | 981 | 28,076 | 175 |
| 14,000 UNDER 16,000 | 1,908 | 785 | 796 | 1,233 | 1,029 | 28,568 | 217 |
| 16,000 UNDER 18,000 | 1,706 | 796 | 707 | 1,251 | 950 | 28,961 | 274 |
| 18,000 UNDER 20,000 | 1,633 | 851 | 614 | 1,362 | 1,021 | 30,978 | 329 |
| 20,000 UNDER 22,000 | 1,520 | 838 | 568 | 1,343 | 1,078 | 31,897 | 387 |
| 22,000 UNDER 24,000 | 1,444 | 862 | 541 | 1,366 | 1,006 | 33,208 | 468 |
| 24,000 UNDER 26,000 | 1,361 | 894 | 477 | 1,296 | 1,105 | 34,008 | 520 |
| 26,000 UNDER 28,000 | 1,365 | 914 | 448 | 1,334 | 1,243 | 36,843 | 643 |
| 28,000 UNDER 30,000 | 1,352 | 955 | 418 | 1,323 | 1,176 | 39,203 | 738 |
| 30,000 UNDER 32,000 | 1,220 | 923 | 376 | 1,199 | 1,164 | 37,775 | 742 |
| 32,000 UNDER 34,000 | 1,127 | 894 | 283 | 1,119 | 1,178 | 37,169 | 759 |
| 34,000 UNDER 36,000 | 1,030 | 843 | 254 | 1,019 | 1,087 | 36,014 | 783 |
| 36,000 UNDER 38,000 | 895 | 750 | 193 | 890 | 921 | 33,086 | 769 |
| 38,000 UNDER 40,000 | 845 | 720 | 163 | 841 | 841 | 32,918 | 819 |
| 40,000 UNDER 45,000 | 1,631 | 1,434 | 285 | 1,623 | 1,744 | 69,131 | 1,855 |
| 45,000 UNDER 50,000 | 1,185 | 1,079 | 148 | 1,181 | 1,248 | 56,062 | 1,718 |
| 50,000 UNDER 75,000 | 2,421 | 2,224 | 176 | 2,420 | 2,544 | 142,188 | 5,482 |
| 75,000 UNDER 100,000 | 474 | 423 | 27 | 472 | 464 | 40,146 | 2,066 |
| 100,000 AND OVER | 445 | 381 | 16 | 445 | 512 | 90,657 | 6,604 |
| TOTALS | 43,592 | 21,178 | 15,961 | 26,871 | 27,179 | $953,613 | $25,530 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | IMPERIAL | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 216 | 133 | 34 | * | 181 | $ -8,200 | $ 15 |
| $1 UNDER $2,000 | 2,768 | 792 | 1,261 | 32 | 1,932 | 1,943 | 8 |
| 2,000 UNDER 4,000 | 2,789 | 871 | 629 | * | 2,723 | 8,552 | + |
| 4,000 UNDER 6,000 | 3,590 | 1,424 | 854 | 28 | 4,293 | 17,940 | 1 |
| 6,000 UNDER 8,000 | 3,269 | 1,512 | 830 | 723 | 4,487 | 22,776 | 6 |
| 8,000 UNDER 10,000 | 2,679 | 1,348 | 760 | 777 | 3,660 | 23,974 | 32 |
| 10,000 UNDER 12,000 | 2,232 | 1,259 | 689 | 628 | 3,419 | 24,429 | 56 |
| 12,000 UNDER 14,000 | 1,925 | 1,097 | 656 | 698 | 2,861 | 24,999 | 92 |
| 14,000 UNDER 16,000 | 1,711 | 1,002 | 569 | 740 | 2,744 | 25,599 | 121 |
| 16,000 UNDER 18,000 | 1,555 | 971 | 515 | 797 | 2,699 | 26,398 | 149 |
| 18,000 UNDER 20,000 | 1,427 | 917 | 492 | 905 | 2,398 | 27,085 | 193 |
| 20,000 UNDER 22,000 | 1,178 | 810 | 403 | 841 | 1,970 | 24,720 | 195 |
| 22,000 UNDER 24,000 | 1,056 | 714 | 367 | 874 | 1,771 | 24,269 | 262 |
| 24,000 UNDER 26,000 | 950 | 661 | 290 | 861 | 1,461 | 23,734 | 306 |
| 26,000 UNDER 28,000 | 885 | 651 | 291 | 851 | 1,358 | 23,872 | 338 |
| 28,000 UNDER 30,000 | 834 | 610 | 261 | 804 | 1,361 | 24,188 | 387 |
| 30,000 UNDER 32,000 | 715 | 545 | 215 | 709 | 1,047 | 22,152 | 395 |
| 32,000 UNDER 34,000 | 613 | 463 | 167 | 603 | 894 | 20,235 | 404 |
| 34,000 UNDER 36,000 | 586 | 449 | 156 | 580 | 826 | 20,502 | 444 |
| 36,000 UNDER 38,000 | 523 | 415 | 129 | 519 | 779 | 19,355 | 428 |
| 38,000 UNDER 40,000 | 457 | 383 | 94 | 453 | 682 | 17,813 | 425 |
| 40,000 UNDER 45,000 | 976 | 855 | 203 | 975 | 1,391 | 41,351 | 1,065 |
| 45,000 UNDER 50,000 | 719 | 662 | 93 | 717 | 961 | 34,157 | 983 |
| 50,000 UNDER 75,000 | 1,589 | 1,484 | 143 | 1,587 | 2,164 | 94,161 | 3,555 |
| 75,000 UNDER 100,000 | 302 | 285 | 10 | 302 | 374 | 25,538 | 1,307 |
| 100,000 AND OVER | 353 | 306 | 12 | 349 | 450 | 68,271 | 4,926 |
| TOTALS | 35,897 | 20,619 | 10,123 | 16,386 | 48,886 | $679,813 | $16,093 |

| Adjusted Gross Income Class | INYO | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 63 | 34 | * | * | 27 | $ -785 | + |
| $1 UNDER $2,000 | 696 | 126 | 392 | * | 91 | 393 | + |
| 2,000 UNDER 4,000 | 448 | 62 | 140 | 11 | 86 | 1,329 | + |
| 4,000 UNDER 6,000 | 471 | 89 | 192 | * | 104 | 2,354 | $ 8 |
| 6,000 UNDER 8,000 | 445 | 108 | 204 | 177 | 163 | 3,118 | 2 |
| 8,000 UNDER 10,000 | 425 | 141 | 173 | 192 | 130 | 3,814 | 7 |
| 10,000 UNDER 12,000 | 386 | 171 | 163 | 164 | 167 | 4,243 | 15 |
| 12,000 UNDER 14,000 | 346 | 141 | 155 | 200 | 160 | 4,487 | 25 |
| 14,000 UNDER 16,000 | 351 | 155 | 162 | 216 | 187 | 5,247 | 38 |
| 16,000 UNDER 18,000 | 324 | 159 | 156 | 224 | 176 | 5,492 | 47 |
| 18,000 UNDER 20,000 | 282 | 155 | 117 | 247 | 135 | 5,351 | 54 |
| 20,000 UNDER 22,000 | 250 | 145 | 106 | 226 | 162 | 5,271 | 64 |
| 22,000 UNDER 24,000 | 246 | 147 | 96 | 228 | 147 | 5,660 | 76 |
| 24,000 UNDER 26,000 | 225 | 143 | 84 | 215 | 174 | 5,613 | 87 |
| 26,000 UNDER 28,000 | 229 | 164 | 99 | 220 | 196 | 6,162 | 98 |
| 28,000 UNDER 30,000 | 221 | 148 | 88 | 212 | 209 | 6,406 | 117 |
| 30,000 UNDER 32,000 | 200 | 149 | 72 | 200 | 162 | 6,200 | 128 |
| 32,000 UNDER 34,000 | 181 | 140 | 65 | 179 | 149 | 5,965 | 127 |
| 34,000 UNDER 36,000 | 168 | 131 | 64 | 168 | 159 | 5,887 | 135 |
| 36,000 UNDER 38,000 | 157 | 121 | 58 | 157 | 166 | 5,812 | 149 |
| 38,000 UNDER 40,000 | 128 | 109 | 31 | 128 | 121 | 4,986 | 122 |
| 40,000 UNDER 45,000 | 327 | 288 | 78 | 324 | 363 | 13,899 | 360 |
| 45,000 UNDER 50,000 | 221 | 196 | 50 | 221 | 233 | 10,480 | 323 |
| 50,000 UNDER 75,000 | 502 | 475 | 67 | 499 | 503 | 29,811 | 1,141 |
| 75,000 UNDER 100,000 | 104 | 90 | * | 101 | 104 | 8,813 | 439 |
| 100,000 AND OVER | 80 | 73 | * | 80 | 64 | 12,650 | 839 |
| TOTALS | 7,476 | 3,860 | 2,826 | 4,601 | 4,338 | $168,858 | $4,401 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | KERN | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 1,418 | 864 | 174 | 38 | 917 | $ -48,184 | $ 71 |
| $1 UNDER $2,000 | 15,159 | 2,305 | 9,519 | 164 | 4,509 | 7,795 | 2 |
| 2,000 UNDER 4,000 | 9,766 | 1,426 | 3,303 | 237 | 4,264 | 29,493 | 1 |
| 4,000 UNDER 6,000 | 10,671 | 2,100 | 4,188 | 139 | 6,481 | 53,348 | 2 |
| 6,000 UNDER 8,000 | 10,922 | 2,855 | 4,696 | 3,775 | 7,912 | 76,287 | 37 |
| 8,000 UNDER 10,000 | 10,163 | 3,193 | 4,630 | 4,272 | 7,943 | 91,348 | 172 |
| 10,000 UNDER 12,000 | 9,017 | 3,589 | 4,105 | 3,756 | 7,457 | 98,990 | 347 |
| 12,000 UNDER 14,000 | 8,423 | 3,699 | 3,825 | 4,106 | 7,358 | 109,449 | 556 |
| 14,000 UNDER 16,000 | 7,891 | 3,626 | 3,551 | 4,330 | 7,515 | 118,241 | 726 |
| 16,000 UNDER 18,000 | 7,455 | 3,642 | 3,323 | 4,777 | 6,975 | 126,625 | 1,008 |
| 18,000 UNDER 20,000 | 6,602 | 3,443 | 2,924 | 4,922 | 6,312 | 125,285 | 1,164 |
| 20,000 UNDER 22,000 | 6,046 | 3,360 | 2,630 | 4,851 | 5,903 | 126,806 | 1,373 |
| 22,000 UNDER 24,000 | 5,553 | 3,259 | 2,307 | 4,851 | 5,585 | 127,620 | 1,607 |
| 24,000 UNDER 26,000 | 4,980 | 3,097 | 1,991 | 4,520 | 5,177 | 124,497 | 1,765 |
| 26,000 UNDER 28,000 | 4,895 | 3,175 | 1,839 | 4,609 | 5,145 | 132,146 | 2,070 |
| 28,000 UNDER 30,000 | 4,972 | 3,331 | 1,778 | 4,784 | 5,446 | 144,101 | 2,495 |
| 30,000 UNDER 32,000 | 4,669 | 3,249 | 1,543 | 4,542 | 5,226 | 144,672 | 2,687 |
| 32,000 UNDER 34,000 | 4,535 | 3,381 | 1,266 | 4,461 | 5,111 | 149,604 | 2,926 |
| 34,000 UNDER 36,000 | 4,212 | 3,195 | 1,049 | 4,159 | 4,901 | 147,408 | 3,101 |
| 36,000 UNDER 38,000 | 3,681 | 2,873 | 877 | 3,646 | 4,280 | 136,121 | 3,033 |
| 38,000 UNDER 40,000 | 3,430 | 2,826 | 740 | 3,405 | 4,134 | 133,730 | 3,061 |
| 40,000 UNDER 45,000 | 7,246 | 6,216 | 1,243 | 7,194 | 8,805 | 307,188 | 7,585 |
| 45,000 UNDER 50,000 | 5,716 | 5,122 | 783 | 5,691 | 7,181 | 270,961 | 7,442 |
| 50,000 UNDER 75,000 | 13,193 | 12,236 | 1,076 | 13,150 | 15,496 | 783,945 | 28,030 |
| 75,000 UNDER 100,000 | 2,852 | 2,637 | 129 | 2,839 | 3,051 | 241,674 | 11,710 |
| 100,000 AND OVER | 2,173 | 1,960 | 58 | 2,147 | 2,326 | 412,129 | 27,646 |
| TOTALS | 175,640 | 90,659 | 63,547 | 105,365 | 155,410 | $4,171,279 | $110,617 |

| Adjusted Gross Income Class | KINGS | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 257 | 171 | 19 | * | 181 | $ -8,227 | $ 21 |
| $1 UNDER $2,000 | 2,392 | 406 | 1,544 | 24 | 932 | 1,196 | + |
| 2,000 UNDER 4,000 | 1,498 | 277 | 479 | 38 | 867 | 4,509 | + |
| 4,000 UNDER 6,000 | 1,737 | 429 | 679 | * | 1,400 | 8,693 | + |
| 6,000 UNDER 8,000 | 1,726 | 500 | 719 | 573 | 1,593 | 12,057 | 5 |
| 8,000 UNDER 10,000 | 1,615 | 577 | 693 | 663 | 1,571 | 14,519 | 27 |
| 10,000 UNDER 12,000 | 1,501 | 608 | 616 | 621 | 1,538 | 16,511 | 56 |
| 12,000 UNDER 14,000 | 1,451 | 643 | 634 | 695 | 1,635 | 18,857 | 94 |
| 14,000 UNDER 16,000 | 1,436 | 695 | 604 | 778 | 1,708 | 21,487 | 131 |
| 16,000 UNDER 18,000 | 1,245 | 720 | 530 | 724 | 1,512 | 21,152 | 143 |
| 18,000 UNDER 20,000 | 1,176 | 700 | 480 | 853 | 1,358 | 22,328 | 191 |
| 20,000 UNDER 22,000 | 1,040 | 673 | 393 | 811 | 1,253 | 21,802 | 202 |
| 22,000 UNDER 24,000 | 968 | 677 | 337 | 828 | 1,171 | 22,264 | 245 |
| 24,000 UNDER 26,000 | 855 | 602 | 285 | 779 | 1,011 | 21,405 | 281 |
| 26,000 UNDER 28,000 | 828 | 618 | 263 | 789 | 925 | 22,334 | 326 |
| 28,000 UNDER 30,000 | 740 | 584 | 203 | 718 | 928 | 21,438 | 327 |
| 30,000 UNDER 32,000 | 687 | 549 | 176 | 668 | 829 | 21,291 | 368 |
| 32,000 UNDER 34,000 | 624 | 537 | 139 | 616 | 806 | 20,601 | 358 |
| 34,000 UNDER 36,000 | 565 | 479 | 109 | 562 | 645 | 19,776 | 401 |
| 36,000 UNDER 38,000 | 503 | 434 | 92 | 501 | 654 | 18,584 | 395 |
| 38,000 UNDER 40,000 | 446 | 391 | 90 | 444 | 526 | 17,380 | 406 |
| 40,000 UNDER 45,000 | 905 | 827 | 129 | 901 | 1,124 | 38,357 | 940 |
| 45,000 UNDER 50,000 | 600 | 565 | 60 | 597 | 769 | 28,445 | 789 |
| 50,000 UNDER 75,000 | 1,374 | 1,296 | 100 | 1,370 | 1,624 | 81,302 | 3,014 |
| 75,000 UNDER 100,000 | 232 | 219 | * | 230 | 256 | 19,629 | 1,010 |
| 100,000 AND OVER | 243 | 220 | * | 242 | 280 | 48,223 | 3,398 |
| TOTALS | 26,644 | 14,397 | 9,387 | 15,046 | 27,096 | $555,912 | $13,128 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | LAKE | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 241 | 141 | 20 | * | 101 | $ -3,856 | $ 1 |
| $1 UNDER $2,000 | 1,711 | 457 | 1,146 | 23 | 392 | 728 | + |
| 2,000 UNDER 4,000 | 927 | 213 | 340 | 19 | 401 | 2,811 | + |
| 4,000 UNDER 6,000 | 1,106 | 310 | 409 | * | 450 | 5,545 | + |
| 6,000 UNDER 8,000 | 1,128 | 377 | 412 | 294 | 504 | 7,880 | 3 |
| 8,000 UNDER 10,000 | 1,048 | 420 | 356 | 393 | 494 | 9,413 | 14 |
| 10,000 UNDER 12,000 | 1,047 | 509 | 366 | 376 | 537 | 11,506 | 31 |
| 12,000 UNDER 14,000 | 943 | 484 | 303 | 428 | 446 | 12,227 | 55 |
| 14,000 UNDER 16,000 | 877 | 498 | 290 | 467 | 485 | 13,126 | 70 |
| 16,000 UNDER 18,000 | 811 | 472 | 242 | 544 | 369 | 13,773 | 96 |
| 18,000 UNDER 20,000 | 708 | 430 | 179 | 567 | 367 | 13,437 | 135 |
| 20,000 UNDER 22,000 | 600 | 394 | 167 | 512 | 355 | 12,595 | 128 |
| 22,000 UNDER 24,000 | 578 | 395 | 163 | 532 | 345 | 13,281 | 161 |
| 24,000 UNDER 26,000 | 461 | 325 | 145 | 429 | 315 | 11,521 | 157 |
| 26,000 UNDER 28,000 | 426 | 286 | 131 | 405 | 330 | 11,491 | 186 |
| 28,000 UNDER 30,000 | 433 | 328 | 116 | 418 | 358 | 12,564 | 207 |
| 30,000 UNDER 32,000 | 387 | 291 | 108 | 383 | 304 | 11,985 | 217 |
| 32,000 UNDER 34,000 | 377 | 295 | 84 | 370 | 314 | 12,444 | 252 |
| 34,000 UNDER 36,000 | 351 | 280 | 86 | 346 | 365 | 12,277 | 256 |
| 36,000 UNDER 38,000 | 325 | 273 | 76 | 322 | 336 | 12,009 | 270 |
| 38,000 UNDER 40,000 | 280 | 249 | 50 | 276 | 327 | 10,925 | 248 |
| 40,000 UNDER 45,000 | 600 | 521 | 128 | 597 | 663 | 25,486 | 661 |
| 45,000 UNDER 50,000 | 420 | 372 | 68 | 417 | 445 | 19,871 | 584 |
| 50,000 UNDER 75,000 | 920 | 858 | 89 | 918 | 986 | 53,691 | 1,961 |
| 75,000 UNDER 100,000 | 168 | 147 | * | 167 | 154 | 14,259 | 709 |
| 100,000 AND OVER | 111 | 100 | * | 111 | 89 | 17,610 | 1,148 |
| TOTALS | 16,984 | 9,425 | 5,489 | 9,336 | 10,232 | $338,599 | $7,550 |

| Adjusted Gross Income Class | LASSEN | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 70 | 46 | * | * | 34 | $ -888 | + |
| $1 UNDER $2,000 | 668 | 129 | 375 | 10 | 173 | 353 | + |
| 2,000 UNDER 4,000 | 392 | 46 | 103 | 13 | 81 | 1,176 | + |
| 4,000 UNDER 6,000 | 450 | 104 | 140 | * | 162 | 2,261 | + |
| 6,000 UNDER 8,000 | 417 | 133 | 123 | 123 | 223 | 2,887 | $ 1 |
| 8,000 UNDER 10,000 | 395 | 141 | 132 | 182 | 175 | 3,529 | 7 |
| 10,000 UNDER 12,000 | 361 | 154 | 112 | 154 | 164 | 3,961 | 14 |
| 12,000 UNDER 14,000 | 354 | 178 | 117 | 175 | 169 | 4,598 | 24 |
| 14,000 UNDER 16,000 | 355 | 178 | 104 | 206 | 243 | 5,310 | 33 |
| 16,000 UNDER 18,000 | 312 | 177 | 83 | 214 | 203 | 5,303 | 39 |
| 18,000 UNDER 20,000 | 319 | 192 | 107 | 262 | 218 | 6,053 | 57 |
| 20,000 UNDER 22,000 | 278 | 170 | 81 | 237 | 223 | 5,841 | 58 |
| 22,000 UNDER 24,000 | 309 | 199 | 71 | 289 | 239 | 7,098 | 91 |
| 24,000 UNDER 26,000 | 300 | 202 | 86 | 280 | 243 | 7,495 | 108 |
| 26,000 UNDER 28,000 | 305 | 218 | 76 | 294 | 295 | 8,265 | 129 |
| 28,000 UNDER 30,000 | 286 | 212 | 80 | 276 | 271 | 8,300 | 152 |
| 30,000 UNDER 32,000 | 269 | 205 | 69 | 266 | 301 | 8,347 | 161 |
| 32,000 UNDER 34,000 | 267 | 220 | 63 | 265 | 304 | 8,810 | 167 |
| 34,000 UNDER 36,000 | 215 | 183 | 48 | 212 | 254 | 7,524 | 158 |
| 36,000 UNDER 38,000 | 215 | 185 | 40 | 212 | 255 | 7,955 | 176 |
| 38,000 UNDER 40,000 | 206 | 182 | 34 | 205 | 257 | 8,018 | 185 |
| 40,000 UNDER 45,000 | 403 | 368 | 69 | 397 | 504 | 17,067 | 439 |
| 45,000 UNDER 50,000 | 303 | 286 | 24 | 302 | 405 | 14,362 | 408 |
| 50,000 UNDER 75,000 | 486 | 467 | 49 | 482 | 591 | 28,280 | 1,032 |
| 75,000 UNDER 100,000 | 55 | 45 | * | 53 | 41 | 4,714 | 242 |
| 100,000 AND OVER | 63 | 51 | * | 62 | 65 | 11,366 | 756 |
| TOTALS | 8,053 | 4,671 | 2,199 | 5,175 | 6,093 | $187,985 | $4,437 |

FOOTNOTES FOLLOW THIS SECTION.

## Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

### LOS ANGELES

| Adjusted Gross Income Class | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
|---|---|---|---|---|---|---|---|
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 23,004 | 9,416 | 6,106 | 533 | 12,916 | $-1,429,156 | $ 1,971 |
| $1 UNDER $2,000 | 243,816 | 33,205 | 153,165 | 2,314 | 61,735 | 127,157 | 165 |
| 2,000 UNDER 4,000 | 159,425 | 17,315 | 61,897 | 3,235 | 59,158 | 481,124 | 88 |
| 4,000 UNDER 6,000 | 176,230 | 23,697 | 80,628 | 1,904 | 83,978 | 882,226 | 120 |
| 6,000 UNDER 8,000 | 189,301 | 33,110 | 97,971 | 71,026 | 124,970 | 1,324,997 | 724 |
| 8,000 UNDER 10,000 | 187,365 | 39,532 | 104,487 | 84,094 | 150,938 | 1,684,691 | 3,531 |
| 10,000 UNDER 12,000 | 174,241 | 42,578 | 99,271 | 83,377 | 151,623 | 1,913,208 | 7,742 |
| 12,000 UNDER 14,000 | 163,478 | 43,996 | 93,233 | 90,374 | 143,192 | 2,122,870 | 13,207 |
| 14,000 UNDER 16,000 | 154,539 | 43,590 | 88,631 | 96,122 | 135,097 | 2,316,201 | 18,833 |
| 16,000 UNDER 18,000 | 146,292 | 42,923 | 83,106 | 100,203 | 127,548 | 2,485,163 | 25,591 |
| 18,000 UNDER 20,000 | 136,446 | 43,013 | 76,886 | 102,807 | 119,134 | 2,590,089 | 31,957 |
| 20,000 UNDER 22,000 | 126,049 | 42,286 | 69,738 | 101,323 | 109,545 | 2,645,099 | 37,636 |
| 22,000 UNDER 24,000 | 114,314 | 41,479 | 61,778 | 98,277 | 101,247 | 2,627,372 | 43,097 |
| 24,000 UNDER 26,000 | 105,221 | 40,872 | 55,135 | 93,859 | 93,654 | 2,628,606 | 48,050 |
| 26,000 UNDER 28,000 | 97,719 | 39,974 | 49,466 | 89,833 | 88,063 | 2,637,310 | 53,206 |
| 28,000 UNDER 30,000 | 91,130 | 39,982 | 43,522 | 85,746 | 82,816 | 2,641,545 | 57,676 |
| 30,000 UNDER 32,000 | 84,586 | 40,079 | 38,278 | 80,750 | 78,605 | 2,620,801 | 60,428 |
| 32,000 UNDER 34,000 | 78,048 | 39,386 | 33,289 | 75,156 | 73,264 | 2,574,186 | 63,021 |
| 34,000 UNDER 36,000 | 71,786 | 38,534 | 28,996 | 69,768 | 68,067 | 2,511,445 | 64,461 |
| 36,000 UNDER 38,000 | 65,129 | 36,886 | 24,645 | 63,594 | 62,730 | 2,408,714 | 64,240 |
| 38,000 UNDER 40,000 | 58,657 | 35,310 | 20,841 | 57,643 | 57,705 | 2,286,600 | 62,760 |
| 40,000 UNDER 45,000 | 124,601 | 81,666 | 39,211 | 122,908 | 126,564 | 5,282,745 | 151,247 |
| 45,000 UNDER 50,000 | 99,573 | 72,435 | 25,894 | 98,571 | 103,866 | 4,720,482 | 143,741 |
| 50,000 UNDER 75,000 | 276,387 | 226,798 | 47,923 | 274,620 | 288,453 | 16,640,733 | 609,101 |
| 75,000 UNDER 100,000 | 87,456 | 74,526 | 8,911 | 87,034 | 85,985 | 7,453,520 | 349,920 |
| 100,000 AND OVER | 98,042 | 80,676 | 6,455 | 97,496 | 97,161 | 25,379,893 | 1,753,193 |
| TOTALS | 3,332,835 | 1,303,264 | 1,499,463 | 2,132,567 | 2,688,014 | $99,557,621 | $3,665,706 |

### MADERA

| Adjusted Gross Income Class | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
|---|---|---|---|---|---|---|---|
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 325 | 205 | 32 | * | 202 | $ -8,900 | $ 8 |
| $1 UNDER $2,000 | 2,210 | 535 | 1,184 | 21 | 692 | 1,319 | + |
| 2,000 UNDER 4,000 | 1,629 | 341 | 469 | 33 | 1,078 | 4,977 | + |
| 4,000 UNDER 6,000 | 1,881 | 527 | 691 | * | 1,486 | 9,432 | + |
| 6,000 UNDER 8,000 | 1,815 | 630 | 688 | 560 | 1,756 | 12,687 | 5 |
| 8,000 UNDER 10,000 | 1,727 | 708 | 617 | 646 | 1,594 | 15,549 | 26 |
| 10,000 UNDER 12,000 | 1,430 | 641 | 559 | 550 | 1,458 | 15,684 | 49 |
| 12,000 UNDER 14,000 | 1,383 | 693 | 541 | 575 | 1,497 | 17,938 | 77 |
| 14,000 UNDER 16,000 | 1,211 | 644 | 470 | 617 | 1,269 | 18,119 | 102 |
| 16,000 UNDER 18,000 | 1,125 | 668 | 417 | 679 | 1,253 | 19,104 | 126 |
| 18,000 UNDER 20,000 | 1,051 | 685 | 353 | 747 | 1,123 | 19,943 | 155 |
| 20,000 UNDER 22,000 | 915 | 587 | 298 | 742 | 996 | 19,211 | 175 |
| 22,000 UNDER 24,000 | 832 | 571 | 257 | 721 | 872 | 19,123 | 217 |
| 24,000 UNDER 26,000 | 817 | 584 | 226 | 751 | 889 | 20,408 | 254 |
| 26,000 UNDER 28,000 | 771 | 584 | 210 | 735 | 839 | 20,812 | 288 |
| 28,000 UNDER 30,000 | 765 | 591 | 166 | 732 | 878 | 22,175 | 329 |
| 30,000 UNDER 32,000 | 720 | 570 | 179 | 707 | 867 | 22,319 | 364 |
| 32,000 UNDER 34,000 | 630 | 523 | 144 | 619 | 736 | 20,783 | 372 |
| 34,000 UNDER 36,000 | 594 | 503 | 109 | 588 | 702 | 20,777 | 404 |
| 36,000 UNDER 38,000 | 509 | 452 | 81 | 505 | 596 | 18,817 | 380 |
| 38,000 UNDER 40,000 | 496 | 435 | 72 | 493 | 594 | 19,345 | 433 |
| 40,000 UNDER 45,000 | 1,014 | 930 | 125 | 1,010 | 1,303 | 42,967 | 1,059 |
| 45,000 UNDER 50,000 | 722 | 670 | 66 | 720 | 911 | 34,240 | 938 |
| 50,000 UNDER 75,000 | 1,580 | 1,502 | 87 | 1,574 | 1,884 | 93,201 | 3,395 |
| 75,000 UNDER 100,000 | 289 | 272 | 13 | 287 | 297 | 24,634 | 1,241 |
| 100,000 AND OVER | 265 | 239 | 10 | 264 | 243 | 44,568 | 3,036 |
| TOTALS | 26,706 | 15,290 | 8,064 | 14,905 | 26,015 | $569,232 | $13,433 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | MARIN | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 1,187 | 384 | 277 | 42 | 528 | $ -46,524 | $ 63 |
| $1 UNDER $2,000 | 4,623 | 312 | 1,605 | 90 | 451 | 3,776 | 3 |
| 2,000 UNDER 4,000 | 4,124 | 191 | 1,083 | 132 | 398 | 12,387 | 2 |
| 4,000 UNDER 6,000 | 3,864 | 249 | 1,311 | 57 | 456 | 19,293 | 3 |
| 6,000 UNDER 8,000 | 3,866 | 391 | 1,457 | 1,985 | 660 | 26,998 | 28 |
| 8,000 UNDER 10,000 | 3,612 | 471 | 1,556 | 2,366 | 780 | 32,521 | 109 |
| 10,000 UNDER 12,000 | 3,678 | 586 | 1,640 | 2,543 | 890 | 40,465 | 242 |
| 12,000 UNDER 14,000 | 3,671 | 651 | 1,694 | 2,738 | 918 | 47,622 | 426 |
| 14,000 UNDER 16,000 | 3,522 | 704 | 1,675 | 2,737 | 973 | 52,837 | 597 |
| 16,000 UNDER 18,000 | 3,454 | 705 | 1,666 | 2,862 | 900 | 58,684 | 828 |
| 18,000 UNDER 20,000 | 3,312 | 744 | 1,633 | 2,876 | 1,046 | 62,881 | 1,025 |
| 20,000 UNDER 22,000 | 3,187 | 763 | 1,572 | 2,884 | 1,011 | 66,872 | 1,238 |
| 22,000 UNDER 24,000 | 3,050 | 811 | 1,468 | 2,825 | 1,014 | 70,084 | 1,476 |
| 24,000 UNDER 26,000 | 2,881 | 805 | 1,366 | 2,722 | 1,011 | 72,022 | 1,657 |
| 26,000 UNDER 28,000 | 2,632 | 843 | 1,177 | 2,488 | 1,014 | 71,053 | 1,715 |
| 28,000 UNDER 30,000 | 2,667 | 902 | 1,191 | 2,547 | 1,089 | 77,259 | 2,041 |
| 30,000 UNDER 32,000 | 2,451 | 869 | 1,053 | 2,350 | 1,000 | 75,960 | 2,105 |
| 32,000 UNDER 34,000 | 2,268 | 880 | 926 | 2,193 | 969 | 74,778 | 2,185 |
| 34,000 UNDER 36,000 | 2,176 | 986 | 804 | 2,112 | 1,079 | 76,128 | 2,223 |
| 36,000 UNDER 38,000 | 1,992 | 945 | 691 | 1,952 | 1,042 | 73,688 | 2,179 |
| 38,000 UNDER 40,000 | 1,845 | 913 | 590 | 1,816 | 965 | 71,927 | 2,248 |
| 40,000 UNDER 45,000 | 4,023 | 2,169 | 1,134 | 3,960 | 2,323 | 170,662 | 5,496 |
| 45,000 UNDER 50,000 | 3,405 | 2,141 | 881 | 3,368 | 2,221 | 161,478 | 5,454 |
| 50,000 UNDER 75,000 | 11,275 | 8,492 | 1,919 | 11,171 | 8,878 | 686,824 | 26,648 |
| 75,000 UNDER 100,000 | 5,047 | 4,096 | 545 | 5,020 | 4,389 | 433,761 | 20,611 |
| 100,000 AND OVER | 7,375 | 6,172 | 457 | 7,344 | 7,588 | 1,694,657 | 116,413 |
| TOTALS | 95,187 | 37,175 | 31,371 | 73,180 | 43,593 | $4,188,093 | $197,015 |

| Adjusted Gross Income Class | MARIPOSA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 51 | 32 | * | * | 25 | $ -472 | $ 1 |
| $1 UNDER $2,000 | 332 | 76 | 169 | * | 49 | 194 | + |
| 2,000 UNDER 4,000 | 225 | 51 | 56 | * | 49 | 675 | + |
| 4,000 UNDER 6,000 | 263 | 44 | 85 | * | 60 | 1,313 | + |
| 6,000 UNDER 8,000 | 316 | 87 | 114 | 124 | 93 | 2,220 | 1 |
| 8,000 UNDER 10,000 | 376 | 119 | 134 | 197 | 104 | 3,386 | 10 |
| 10,000 UNDER 12,000 | 360 | 128 | 151 | 197 | 113 | 3,966 | 19 |
| 12,000 UNDER 14,000 | 303 | 115 | 118 | 190 | 83 | 3,937 | 27 |
| 14,000 UNDER 16,000 | 277 | 129 | 110 | 180 | 120 | 4,128 | 31 |
| 16,000 UNDER 18,000 | 264 | 133 | 100 | 184 | 121 | 4,481 | 42 |
| 18,000 UNDER 20,000 | 216 | 119 | 78 | 187 | 95 | 4,101 | 43 |
| 20,000 UNDER 22,000 | 206 | 118 | 63 | 184 | 107 | 4,328 | 52 |
| 22,000 UNDER 24,000 | 182 | 125 | 63 | 165 | 119 | 4,179 | 52 |
| 24,000 UNDER 26,000 | 196 | 134 | 70 | 180 | 163 | 4,901 | 79 |
| 26,000 UNDER 28,000 | 146 | 106 | 41 | 141 | 84 | 3,941 | 67 |
| 28,000 UNDER 30,000 | 128 | 101 | 31 | 127 | 96 | 3,702 | 63 |
| 30,000 UNDER 32,000 | 128 | 104 | 33 | 124 | 120 | 3,974 | 73 |
| 32,000 UNDER 34,000 | 133 | 117 | 28 | 131 | 107 | 4,400 | 81 |
| 34,000 UNDER 36,000 | 120 | 102 | 34 | 120 | 103 | 4,198 | 88 |
| 36,000 UNDER 38,000 | 103 | 91 | 21 | 102 | 85 | 3,813 | 83 |
| 38,000 UNDER 40,000 | 88 | 72 | 14 | 88 | 75 | 3,434 | 89 |
| 40,000 UNDER 45,000 | 152 | 141 | 28 | 152 | 151 | 6,429 | 160 |
| 45,000 UNDER 50,000 | 117 | 109 | 24 | 117 | 140 | 5,543 | 157 |
| 50,000 UNDER 75,000 | 267 | 244 | 30 | 266 | 253 | 15,697 | 592 |
| 75,000 UNDER 100,000 | 53 | 50 | * | 53 | 51 | 4,570 | 232 |
| 100,000 AND OVER | 39 | 34 | * | 39 | 26 | 6,940 | 479 |
| TOTALS | 5,041 | 2,681 | 1,603 | 3,262 | 2,592 | $107,958 | $2,521 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | MENDOCINO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 328 | 171 | 47 | * | 144 | $-10,766 | + |
| $1 UNDER $2,000 | 2,764 | 431 | 1,618 | 51 | 631 | 1,493 | + |
| 2,000 UNDER 4,000 | 1,717 | 253 | 572 | 46 | 548 | 5,132 | + |
| 4,000 UNDER 6,000 | 1,836 | 345 | 726 | * | 795 | 9,200 | + |
| 6,000 UNDER 8,000 | 1,895 | 455 | 781 | 702 | 993 | 13,281 | $ 7 |
| 8,000 UNDER 10,000 | 1,806 | 551 | 785 | 819 | 1,002 | 16,215 | 34 |
| 10,000 UNDER 12,000 | 1,607 | 559 | 713 | 787 | 1,026 | 17,665 | 72 |
| 12,000 UNDER 14,000 | 1,537 | 617 | 674 | 815 | 993 | 19,964 | 112 |
| 14,000 UNDER 16,000 | 1,346 | 574 | 589 | 867 | 850 | 20,175 | 148 |
| 16,000 UNDER 18,000 | 1,253 | 610 | 528 | 860 | 861 | 21,280 | 180 |
| 18,000 UNDER 20,000 | 1,169 | 607 | 465 | 959 | 845 | 22,231 | 226 |
| 20,000 UNDER 22,000 | 1,180 | 676 | 488 | 1,005 | 982 | 24,762 | 287 |
| 22,000 UNDER 24,000 | 1,025 | 632 | 398 | 955 | 833 | 23,587 | 320 |
| 24,000 UNDER 26,000 | 1,026 | 666 | 410 | 943 | 959 | 25,668 | 384 |
| 26,000 UNDER 28,000 | 907 | 649 | 310 | 883 | 843 | 24,494 | 392 |
| 28,000 UNDER 30,000 | 386 | 606 | 283 | 809 | 784 | 24,226 | 429 |
| 30,000 UNDER 32,000 | 858 | 672 | 259 | 847 | 897 | 26,595 | 487 |
| 32,000 UNDER 34,000 | 724 | 577 | 189 | 715 | 772 | 23,865 | 467 |
| 34,000 UNDER 36,000 | 697 | 589 | 180 | 689 | 741 | 24,357 | 509 |
| 36,000 UNDER 38,000 | 568 | 490 | 135 | 567 | 620 | 21,002 | 463 |
| 38,000 UNDER 40,000 | 562 | 483 | 136 | 558 | 604 | 21,911 | 519 |
| 40,000 UNDER 45,000 | 1,054 | 927 | 209 | 1,047 | 1,166 | 44,657 | 1,169 |
| 45,000 UNDER 50,000 | 774 | 713 | 111 | 771 | 813 | 36,732 | 1,077 |
| 50,000 UNDER 75,000 | 1,455 | 1,302 | 131 | 1,452 | 1,437 | 85,284 | 3,249 |
| 75,000 UNDER 100,000 | 327 | 291 | 17 | 327 | 311 | 27,683 | 1,404 |
| 100,000 AND OVER | 353 | 309 | 13 | 353 | 368 | 71,506 | 5,047 |
| TOTALS | 29,604 | 14,755 | 10,767 | 17,844 | 20,818 | $642,199 | $16,982 |

| Adjusted Gross Income Class | MERCED | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 499 | 316 | 46 | * | 348 | $-14,833 | $ 41 |
| $1 UNDER $2,000 | 6,041 | 1,736 | 4,199 | 67 | 4,126 | 2,532 | 1 |
| 2,000 UNDER 4,000 | 3,378 | 754 | 1,215 | 56 | 2,196 | 10,160 | 1 |
| 4,000 UNDER 6,000 | 3,481 | 936 | 1,397 | * | 2,767 | 17,346 | 1 |
| 6,000 UNDER 8,000 | 3,357 | 1,008 | 1,407 | 1,162 | 2,906 | 23,504 | 12 |
| 8,000 UNDER 10,000 | 3,520 | 1,201 | 1,526 | 1,531 | 3,143 | 31,650 | 60 |
| 10,000 UNDER 12,000 | 3,135 | 1,183 | 1,403 | 1,385 | 2,781 | 34,421 | 126 |
| 12,000 UNDER 14,000 | 2,878 | 1,313 | 1,299 | 1,370 | 2,859 | 37,371 | 187 |
| 14,000 UNDER 16,000 | 2,672 | 1,267 | 1,159 | 1,513 | 2,758 | 40,075 | 263 |
| 16,000 UNDER 18,000 | 2,431 | 1,304 | 1,074 | 1,513 | 2,655 | 41,236 | 298 |
| 18,000 UNDER 20,000 | 2,157 | 1,269 | 894 | 1,566 | 2,460 | 40,932 | 354 |
| 20,000 UNDER 22,000 | 1,921 | 1,231 | 792 | 1,521 | 2,105 | 40,307 | 402 |
| 22,000 UNDER 24,000 | 1,726 | 1,127 | 651 | 1,501 | 1,870 | 39,632 | 471 |
| 24,000 UNDER 26,000 | 1,544 | 1,078 | 549 | 1,411 | 1,692 | 38,603 | 520 |
| 26,000 UNDER 28,000 | 1,471 | 1,062 | 463 | 1,388 | 1,684 | 39,672 | 578 |
| 28,000 UNDER 30,000 | 1,389 | 1,046 | 437 | 1,341 | 1,580 | 40,257 | 652 |
| 30,000 UNDER 32,000 | 1,303 | 1,010 | 389 | 1,270 | 1,487 | 40,386 | 716 |
| 32,000 UNDER 34,000 | 1,192 | 962 | 266 | 1,163 | 1,544 | 39,330 | 724 |
| 34,000 UNDER 36,000 | 1,112 | 923 | 263 | 1,098 | 1,360 | 38,887 | 783 |
| 36,000 UNDER 38,000 | 951 | 823 | 188 | 939 | 1,169 | 35,162 | 745 |
| 38,000 UNDER 40,000 | 787 | 694 | 122 | 771 | 1,029 | 30,698 | 671 |
| 40,000 UNDER 45,000 | 1,799 | 1,625 | 249 | 1,779 | 2,137 | 76,243 | 1,882 |
| 45,000 UNDER 50,000 | 1,348 | 1,244 | 158 | 1,334 | 1,583 | 63,944 | 1,793 |
| 50,000 UNDER 75,000 | 2,607 | 2,447 | 178 | 2,592 | 2,995 | 155,274 | 5,851 |
| 75,000 UNDER 100,000 | 513 | 468 | 18 | 511 | 579 | 43,503 | 2,242 |
| 100,000 AND OVER | 480 | 415 | 15 | 480 | 546 | 89,926 | 6,404 |
| TOTALS | 53,692 | 28,442 | 20,357 | 29,307 | 52,359 | $1,076,218 | $25,778 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | MODOC | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 61 | 37 | * | — | 25 | $-2,043 | + |
| $1 UNDER $2,000 | 268 | 55 | 168 | * | 51 | 119 | + |
| 2,000 UNDER 4,000 | 161 | 34 | 31 | * | 42 | 483 | + |
| 4,000 UNDER 6,000 | 142 | 31 | 37 | * | 39 | 711 | + |
| 6,000 UNDER 8,000 | 173 | 54 | 37 | 51 | 82 | 1,208 | + |
| 8,000 UNDER 10,000 | 147 | 56 | 39 | 61 | 72 | 1,337 | $ 3 |
| 10,000 UNDER 12,000 | 158 | 65 | 39 | 71 | 71 | 1,747 | 7 |
| 12,000 UNDER 14,000 | 175 | 105 | 46 | 79 | 93 | 2,270 | 11 |
| 14,000 UNDER 16,000 | 131 | 81 | 37 | 71 | 93 | 1,967 | 8 |
| 16,000 UNDER 18,000 | 137 | 89 | 31 | 91 | 93 | 2,319 | 14 |
| 18,000 UNDER 20,000 | 135 | 84 | 25 | 111 | 83 | 2,546 | 23 |
| 20,000 UNDER 22,000 | 119 | 84 | 25 | 105 | 106 | 2,495 | 25 |
| 22,000 UNDER 24,000 | 101 | 76 | 22 | 95 | 77 | 2,324 | 25 |
| 24,000 UNDER 26,000 | 110 | 82 | 25 | 107 | 97 | 2,746 | 39 |
| 26,000 UNDER 28,000 | 88 | 73 | 13 | 85 | 78 | 2,381 | 36 |
| 28,000 UNDER 30,000 | 75 | 62 | 17 | 74 | 73 | 2,178 | 35 |
| 30,000 UNDER 32,000 | 77 | 65 | 11 | 76 | 85 | 2,387 | 41 |
| 32,000 UNDER 34,000 | 71 | 62 | * | 71 | 78 | 2,347 | 50 |
| 34,000 UNDER 36,000 | 72 | 61 | 16 | 72 | 70 | 2,509 | 58 |
| 36,000 UNDER 38,000 | 52 | 49 | * | 52 | 46 | 1,928 | 45 |
| 38,000 UNDER 40,000 | 42 | 38 | * | 42 | 42 | 1,643 | 39 |
| 40,000 UNDER 45,000 | 110 | 96 | 18 | 109 | 127 | 4,664 | 128 |
| 45,000 UNDER 50,000 | 63 | 60 | * | 63 | 70 | 2,985 | 91 |
| 50,000 UNDER 75,000 | 137 | 125 | 10 | 137 | 134 | 8,124 | 329 |
| 75,000 UNDER 100,000 | 24 | * | — | 24 | 16 | 2,039 | 110 |
| 100,000 AND OVER | 12 | * | — | 12 | 11 | 2,029 | 154 |
| TOTALS | 2,841 | 1,654 | 671 | 1,666 | 1,854 | $55,443 | $1,271 |

| Adjusted Gross Income Class | MONO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 58 | 25 | 15 | * | 27 | $ -1,504 | $ 3 |
| $1 UNDER $2,000 | 128 | 15 | 39 | * | 23 | 118 | 1 |
| 2,000 UNDER 4,000 | 174 | 16 | 61 | * | 24 | 521 | + |
| 4,000 UNDER 6,000 | 205 | 22 | 98 | * | 46 | 1,030 | + |
| 6,000 UNDER 8,000 | 204 | 23 | 126 | 122 | 56 | 1,437 | 1 |
| 8,000 UNDER 10,000 | 246 | 41 | 160 | 172 | 87 | 2,220 | 8 |
| 10,000 UNDER 12,000 | 224 | 38 | 143 | 159 | 61 | 2,458 | 16 |
| 12,000 UNDER 14,000 | 219 | 51 | [illegible] | 156 | 95 | 2,832 | 26 |
| 14,000 UNDER 16,000 | 209 | 57 | 132 | 162 | 95 | 3,124 | 34 |
| 16,000 UNDER 18,000 | 167 | 53 | 102 | 132 | 58 | 2,830 | 36 |
| 18,000 UNDER 20,000 | 157 | 62 | 82 | 121 | 83 | 2,976 | 38 |
| 20,000 UNDER 22,000 | 132 | 64 | 70 | 116 | 68 | 2,775 | 42 |
| 22,000 UNDER 24,000 | 141 | 71 | 82 | 130 | 91 | 3,240 | 56 |
| 24,000 UNDER 26,000 | 141 | 71 | 74 | 131 | 87 | 3,513 | 60 |
| 26,000 UNDER 28,000 | 96 | 53 | 51 | 91 | 51 | 2,595 | 52 |
| 28,000 UNDER 30,000 | 95 | 61 | 46 | 88 | 61 | 2,747 | 51 |
| 30,000 UNDER 32,000 | 102 | 72 | 51 | 101 | 70 | 3,160 | 65 |
| 32,000 UNDER 34,000 | 76 | 51 | 27 | 73 | 68 | 2,505 | 56 |
| 34,000 UNDER 36,000 | 75 | 53 | 38 | 75 | 47 | 2,624 | 64 |
| 36,000 UNDER 38,000 | 75 | 58 | 27 | 74 | 62 | 2,778 | 63 |
| 38,000 UNDER 40,000 | 58 | 39 | 26 | 58 | 64 | 2,265 | 62 |
| 40,000 UNDER 45,000 | 124 | 102 | 32 | 122 | 132 | 5,230 | 128 |
| 45,000 UNDER 50,000 | 110 | 90 | 29 | 109 | 91 | 5,208 | 149 |
| 50,000 UNDER 75,000 | 221 | 204 | 37 | 220 | 214 | 13,094 | 448 |
| 75,000 UNDER 100,000 | 46 | 40 | * | 45 | 45 | 3,908 | 169 |
| 100,000 AND OVER | 46 | 39 | * | 46 | 55 | 8,055 | 540 |
| TOTALS | 3,529 | 1,471 | 1,687 | 2,522 | 1,861 | $81,739 | $2,168 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | MONTEREY | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 794 | 413 | 160 | 18 | 481 | $ -20,482 | $ 34 |
| $1 UNDER $2,000 | 6,644 | 1,055 | 3,310 | 98 | 2,303 | 4,311 | 46 |
| 2,000 UNDER 4,000 | 5,874 | 899 | 1,873 | 160 | 2,927 | 17,797 | 1 |
| 4,000 UNDER 6,000 | 6,773 | 1,188 | 2,643 | 110 | 4,286 | 33,930 | 3 |
| 6,000 UNDER 8,000 | 7,084 | 1,520 | 3,037 | 2,640 | 5,697 | 49,615 | 32 |
| 8,000 UNDER 10,000 | 6,873 | 1,752 | 3,173 | 3,163 | 6,194 | 61,834 | 135 |
| 10,000 UNDER 12,000 | 6,871 | 2,091 | 3,253 | 3,264 | 6,674 | 75,463 | 287 |
| 12,000 UNDER 14,000 | 6,517 | 2,189 | 3,108 | 3,519 | 6,495 | 84,656 | 504 |
| 14,000 UNDER 16,000 | 5,869 | 2,130 | 2,864 | 3,533 | 5,767 | 87,842 | 665 |
| 16,000 UNDER 18,000 | 5,379 | 2,173 | 2,644 | 3,503 | 5,307 | 91,401 | 851 |
| 18,000 UNDER 20,000 | 4,920 | 2,150 | 2,353 | 3,601 | 4,685 | 93,297 | 1,031 |
| 20,000 UNDER 22,000 | 4,434 | 2,121 | 2,187 | 3,447 | 4,470 | 93,003 | 1,159 |
| 22,000 UNDER 24,000 | 4,111 | 2,021 | 1,970 | 3,491 | 3,761 | 94,462 | 1,380 |
| 24,000 UNDER 26,000 | 3,773 | 2,087 | 1,749 | 3,336 | 3,632 | 94,296 | 1,489 |
| 26,000 UNDER 28,000 | 3.425 | 1,956 | 1,500 | 3,144 | 3,441 | 92,459 | 1,615 |
| 28,000 UNDER 30,000 | 3,241 | 1,996 | 1,295 | 3,037 | 3,311 | 93,954 | 1,731 |
| 30,000 UNDER 32,000 | 2,923 | 1,889 | 1,084 | 2,801 | 2,904 | 90,590 | 1,792 |
| 32,000 UNDER 34,000 | 2,821 | 1,924 | 951 | 2,727 | 2,849 | 93,035 | 1,946 |
| 34,000 UNDER 36,000 | 2,596 | 1,803 | 871 | 2,521 | 2,572 | 90,787 | 2,041 |
| 36,000 UNDER 38,000 | 2,368 | 1,723 | 727 | 2,328 | 2,383 | 87,638 | 2,063 |
| 38,000 UNDER 40,000 | 2,071 | 1,566 | 613 | 2,037 | 2,117 | 80,755 | 1,964 |
| 40,000 UNDER 45,000 | 4,545 | 3,651 | 1,143 | 4,494 | 4,697 | 192,678 | 4,980 |
| 45,000 UNDER 50,000 | 3,488 | 2,943 | 699 | 3,452 | 3,641 | 165,325 | 4,699 |
| 50,000 UNDER 75,000 | 8,708 | 7,655 | 1,115 | 8,652 | 8,654 | 520,337 | 18,698 |
| 75,000 UNDER 100,000 | 2,193 | 1,862 | 133 | 2,182 | 2,042 | 186,461 | 8,940 |
| 100,000 AND OVER | 2,593 | 2,143 | 92 | 2,577 | 2,198 | 587,046 | 40,318 |
| TOTALS | 116,888 | 54,900 | 44,547 | 73,835 | 103,488 | $3,142,490 | $98,404 |

| Adjusted Gross Income Class | NAPA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 312 | 149 | 55 | * | 155 | $ -13,298 | $ 7 |
| $1 UNDER $2,000 | 2,458 | 357 | 1,293 | 53 | 373 | 1,492 | + |
| 2,000 UNDER 4,000 | 1,884 | 206 | 528 | 62 | 489 | 5,680 | 1 |
| 4,000 UNDER 6,000 | 1,973 | 265 | 752 | * | 590 | 9,858 | + |
| 6,000 UNDER 8,000 | 2,161 | 390 | 893 | 907 | 855 | 15,079 | 10 |
| 8,000 UNDER 10,000 | 2,092 | 472 | 930 | 1,081 | 964 | 18,806 | 42 |
| 10,000 UNDER 12,000 | 2,078 | 556 | 1,008 | 1,152 | 1,069 | 22,817 | 99 |
| 12,000 UNDER 14,000 | 1,965 | 626 | 983 | 1,176 | 1,227 | 25,611 | 167 |
| 14,000 UNDER 16,000 | 1,890 | 629 | 904 | 1,246 | 1,193 | 28,371 | 242 |
| 16,000 UNDER 18,000 | 1,902 | 685 | 924 | 1,363 | 1,212 | 32,304 | 331 |
| 18,000 UNDER 20,000 | 1,714 | 681 | 823 | 1,369 | 1,211 | 32,501 | 404 |
| 20,000 UNDER 22,000 | 1,625 | 652 | 786 | 1,391 | 1,006 | 34,062 | 484 |
| 22,000 UNDER 24,000 | 1,515 | 702 | 671 | 1,355 | 974 | 34,797 | 544 |
| 24,000 UNDER 26,000 | 1,387 | 669 | 623 | 1,261 | 940 | 34,631 | 610 |
| 26,000 UNDER 28,000 | 1,286 | 699 | 535 | 1,201 | 986 | 34,697 | 642 |
| 28,000 UNDER 30,000 | 1,248 | 728 | 518 | 1,170 | 956 | 36,166 | 743 |
| 30,000 UNDER 32,000 | 1,270 | 798 | 476 | 1,210 | 1,070 | 39,324 | 816 |
| 32,000 UNDER 34,000 | 1,080 | 674 | 379 | 1,051 | 936 | 35,622 | 810 |
| 34,000 UNDER 36,000 | 1,049 | 739 | 333 | 1,035 | 967 | 36,721 | 836 |
| 36,000 UNDER 38,000 | 953 | 668 | 269 | 936 | 833 | 35,274 | 875 |
| 38,000 UNDER 40,000 | 935 | 706 | 259 | 922 | 895 | 36,453 | 900 |
| 40,000 UNDER 45,000 | 1,980 | 1,589 | 417 | 1,960 | 1,990 | 83,992 | 2,201 |
| 45,000 UNDER 50,000 | 1,575 | 1,365 | 273 | 1,564 | 1,716 | 74,755 | 2,084 |
| 50,000 UNDER 75,000 | 4,227 | 3,838 | 479 | 4,207 | 4,480 | 252,648 | 9,133 |
| 75,000 UNDER 100,000 | 1,012 | 921 | 46 | 1,005 | 1,063 | 85,966 | 4,042 |
| 100,000 AND OVER | 999 | 875 | 25 | 993 | 997 | 208,647 | 14,178 |
| TOTALS | 42,570 | 20,639 | 15,182 | 29,698 | 29,147 | $1,242,976 | $40,201 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | NEVADA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 280 | 149 | 45 | * | 156 | $ -4,732 | $ 6 |
| $1 UNDER $2,000 | 1,705 | 301 | 907 | * | 319 | 1,026 | + |
| 2,000 UNDER 4,000 | 1,205 | 168 | 320 | 30 | 252 | 3,654 | 4 |
| 4,000 UNDER 6,000 | 1,361 | 280 | 447 | 23 | 387 | 6,836 | + |
| 6,000 UNDER 8,000 | 1,416 | 363 | 506 | 490 | 441 | 9,901 | 6 |
| 8,000 UNDER 10,000 | 1,436 | 489 | 501 | 635 | 471 | 12,922 | 26 |
| 10,000 UNDER 12,000 | 1,310 | 533 | 487 | 590 | 505 | 14,413 | 52 |
| 12,000 UNDER 14,000 | 1,347 | 611 | 482 | 670 | 610 | 17,460 | 87 |
| 14,000 UNDER 16,000 | 1,184 | 576 | 402 | 677 | 589 | 17,746 | 111 |
| 16,000 UNDER 18,000 | 1,208 | 641 | 378 | 808 | 552 | 20,510 | 164 |
| 18,000 UNDER 20,000 | 1,189 | 678 | 377 | 906 | 625 | 22,571 | 201 |
| 20,000 UNDER 22,000 | 1,060 | 664 | 303 | 881 | 649 | 22,263 | 217 |
| 22,000 UNDER 24,000 | 990 | 659 | 286 | 886 | 583 | 22,773 | 267 |
| 24,000 UNDER 26,000 | 847 | 578 | 226 | 753 | 624 | 21,167 | 273 |
| 26,000 UNDER 28,000 | 850 | 622 | 227 | 788 | 666 | 22,930 | 326 |
| 28,000 UNDER 30,000 | 790 | 597 | 181 | 755 | 633 | 22,896 | 359 |
| 30,000 UNDER 32,000 | 745 | 549 | 165 | 715 | 599 | 23,084 | 421 |
| 32,000 UNDER 34,000 | 706 | 536 | 151 | 685 | 613 | 23,270 | 446 |
| 34,000 UNDER 36,000 | 654 | 547 | 129 | 642 | 618 | 22,871 | 433 |
| 36,000 UNDER 38,000 | 550 | 471 | 85 | 543 | 562 | 20,332 | 413 |
| 38,000 UNDER 40,000 | 570 | 490 | 86 | 562 | 507 | 22,226 | 498 |
| 40,000 UNDER 45,000 | 1,093 | 972 | 140 | 1,080 | 1,077 | 46,334 | 1,105 |
| 45,000 UNDER 50,000 | 862 | 778 | 92 | 859 | 807 | 40,832 | 1,143 |
| 50,000 UNDER 75,000 | 1,908 | 1,774 | 132 | 1,900 | 1,911 | 113,536 | 4,069 |
| 75,000 UNDER 100,000 | 455 | 409 | * | 453 | 420 | 38,732 | 1,907 |
| 100,000 AND OVER | 412 | 364 | * | 407 | 349 | 80,850 | 5,563 |
| TOTALS | 26,133 | 14,799 | 7,091 | 16,761 | 15,525 | $666,133 | $18,097 |

| Adjusted Gross Income Class | ORANGE | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 6,593 | 3,084 | 1,420 | 194 | 3,989 | $ -319,852 | $ 796 |
| $1 UNDER $2,000 | 47,951 | 6,953 | 20,967 | 744 | 11,374 | 36,429 | 24 |
| 2,000 UNDER 4,000 | 45,450 | 5,005 | 13,829 | 1,269 | 14,522 | 136,665 | 35 |
| 4,000 UNDER 6,000 | 46,628 | 5,819 | 17,080 | 540 | 17,321 | 233,024 | 25 |
| 6,000 UNDER 8,000 | 47,374 | 7,652 | 20,326 | 20,986 | 23,707 | 331,240 | 225 |
| 8,000 UNDER 10,000 | 46,955 | 9,316 | 22,425 | 24,684 | 30,334 | 422,314 | 1,065 |
| 10,000 UNDER 12,000 | 44,935 | 10,055 | 22,579 | 25,174 | 31,379 | 493,330 | 2,339 |
| 12,000 UNDER 14,000 | 42,959 | 10,435 | 21,661 | 26,709 | 29,332 | 558,130 | 4,070 |
| 14,000 UNDER 16,000 | 40,876 | 10,493 | 20,813 | 27,809 | ~~27,163~~ | 612,892 | 5,725 |
| 16,000 UNDER 18,000 | 39,017 | 10,480 | 20,097 | 28,755 | 25,146 | 662,880 | 7,784 |
| 18,000 UNDER 20,000 | 37,782 | 10,728 | 19,772 | 30,338 | 24,123 | 717,378 | 10,118 |
| 20,000 UNDER 22,000 | 35,181 | 11,061 | 18,148 | 29,474 | 23,349 | 738,502 | 11,497 |
| 22,000 UNDER 24,000 | 32,642 | 11,107 | 16,646 | 28,658 | 21,876 | 750,207 | 13,178 |
| 24,000 UNDER 26,000 | 30,213 | 11,228 | 14,983 | 27,214 | 20,900 | 755,008 | 14,498 |
| 26,000 UNDER 28,000 | 28,642 | 11,526 | 13,679 | 26,428 | 20,501 | 773,069 | 16,164 |
| 28,000 UNDER 30,000 | 26,631 | 11,497 | 12,118 | 25,021 | 19,513 | 771,983 | 17,268 |
| 30,000 UNDER 32,000 | 24,874 | 11,745 | 10,891 | 23,627 | 18,841 | 770,769 | 17,928 |
| 32,000 UNDER 34,000 | 23,588 | 12,077 | 9,653 | 22,612 | 18,630 | 778,179 | 18,763 |
| 34,000 UNDER 36,000 | 22,062 | 12,233 | 8,516 | 21,290 | 18,209 | 772,035 | 19,204 |
| 36,000 UNDER 38,000 | 20,941 | 12,278 | 7,491 | 20,393 | 17,546 | 774,524 | 19,845 |
| 38,000 UNDER 40,000 | 19,117 | 12,120 | 6,388 | 18,722 | 16,821 | 745,416 | 19,363 |
| 40,000 UNDER 45,000 | 42,685 | 29,408 | 12,451 | 42,025 | 39,997 | 1,811,266 | 48,893 |
| 45,000 UNDER 50,000 | 36,244 | 27,820 | 8,559 | 35,869 | 35,910 | 1,719,632 | 49,169 |
| 50,000 UNDER 75,000 | 116,692 | 101,124 | 16,168 | 116,027 | 125,811 | 7,074,614 | 244,678 |
| 75,000 UNDER 100,000 | 40,736 | 36,964 | 2,696 | 40,578 | 45,848 | 3,468,804 | 154,399 |
| 100,000 AND OVER | 35,574 | 31,369 | 1,432 | 35,393 | 41,996 | 7,467,389 | 489,858 |
| TOTALS | 982,342 | 433,577 | 360,788 | 700,533 | 724,138 | $33,055,827 | $1,186,911 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| | PLACER | | | | | | |
|---|---|---|---|---|---|---|---|
| Adjusted Gross Income Class | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 540 | 298 | 73 | 12 | 316 | $ -12,928 | $ 11 |
| $1 UNDER $2,000 | 4,265 | 710 | 2,280 | 57 | 667 | 2,531 | + |
| 2,000 UNDER 4,000 | 2,969 | 314 | 729 | 104 | 535 | 8,881 | 5 |
| 4,000 UNDER 6,000 | 3,150 | 456 | 960 | 40 | 633 | 15,750 | 1 |
| 6,000 UNDER 8,000 | 3,163 | 645 | 1,117 | 1,388 | 795 | 22,118 | 15 |
| 8,000 UNDER 10,000 | 3,030 | 792 | 1,171 | 1,621 | 942 | 27,238 | 66 |
| 10,000 UNDER 12,000 | 3,029 | 934 | 1,254 | 1,698 | 1,079 | 33,351 | 160 |
| 12,000 UNDER 14,000 | 2,719 | 978 | 1,108 | 1,608 | 1,055 | 35,320 | 233 |
| 14,000 UNDER 16,000 | 2,588 | 1,021 | 1,066 | 1,638 | 1,223 | 38,744 | 302 |
| 16,000 UNDER 18,000 | 2,520 | 1,093 | 1,052 | 1,747 | 1,295 | 42,828 | 406 |
| 18,000 UNDER 20,000 | 2,309 | 1,070 | 889 | 1,810 | 1,260 | 43,853 | 476 |
| 20,000 UNDER 22,000 | 2,129 | 1,120 | 851 | 1,822 | 1,270 | 44,724 | 543 |
| 22,000 UNDER 24,000 | 2,059 | 1,160 | 734 | 1,837 | 1,436 | 47,317 | 643 |
| 24,000 UNDER 26,000 | 1,894 | 1,134 | 644 | 1,748 | 1,348 | 47,320 | 721 |
| 26,000 UNDER 28,000 | 1,808 | 1,112 | 578 | 1,697 | 1,311 | 48,789 | 798 |
| 28,000 UNDER 30,000 | 1,801 | 1,184 | 526 | 1,696 | 1,522 | 52,217 | 918 |
| 30,000 UNDER 32,000 | 1,797 | 1,212 | 490 | 1,727 | 1,484 | 55,705 | 1,063 |
| 32,000 UNDER 34,000 | 1,721 | 1,263 | 421 | 1,678 | 1,512 | 56,755 | 1,106 |
| 34,000 UNDER 36,000 | 1,633 | 1,258 | 384 | 1,607 | 1,579 | 57,158 | 1,160 |
| 36,000 UNDER 38,000 | 1,478 | 1,189 | 286 | 1,458 | 1,421 | 54,627 | 1,167 |
| 38,000 UNDER 40,000 | 1,365 | 1,119 | 243 | 1,344 | 1,468 | 53,216 | 1,170 |
| 40,000 UNDER 45,000 | 3,205 | 2,735 | 517 | 3,172 | 3,557 | 136,177 | 3,233 |
| 45,000 UNDER 50,000 | 2,712 | 2,422 | 300 | 2,688 | 2,931 | 128,677 | 3,412 |
| 50,000 UNDER 75,000 | 7,207 | 6,745 | 567 | 7,180 | 8,242 | 433,101 | 14,674 |
| 75,000 UNDER 100,000 | 1,848 | 1,739 | 81 | 1,845 | 2,233 | 157,370 | 7,084 |
| 100,000 AND OVER | 1,406 | 1,295 | 42 | 1,400 | 1,788 | 263,474 | 17,328 |
| TOTALS | 64,345 | 34,998 | 18,363 | 44,631 | 42,902 | $1,894,313 | $56,695 |

| | PLUMAS | | | | | | |
|---|---|---|---|---|---|---|---|
| Adjusted Gross Income Class | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 70 | 44 | * | — | 27 | $ -1,176 | + |
| $1 UNDER $2,000 | 626 | 111 | 364 | * | 122 | 353 | + |
| 2,000 UNDER 4,000 | 361 | 59 | 117 | * | 74 | 1,074 | + |
| 4,000 UNDER 6,000 | 356 | 80 | 126 | * | 114 | 1,779 | + |
| 6,000 UNDER 8,000 | 405 | 121 | 169 | 139 | 174 | 2,832 | $ 1 |
| 8,000 UNDER 10,000 | 383 | 149 | 133 | 151 | 158 | 3,445 | 6 |
| 10,000 UNDER 12,000 | 344 | 147 | 135 | 145 | 178 | 3,777 | 13 |
| 12,000 UNDER 14,000 | 339 | 154 | 131 | 170 | 183 | 4,398 | 22 |
| 14,000 UNDER 16,000 | 327 | 175 | 111 | 192 | 150 | 4,892 | 30 |
| 16,000 UNDER 18,000 | 271 | 163 | 89 | 173 | 201 | 4,600 | 30 |
| 18,000 UNDER 20,000 | 296 | 182 | 86 | 232 | 208 | 5,618 | 46 |
| 20,000 UNDER 22,000 | 248 | 162 | 85 | 220 | 174 | 5,206 | 55 |
| 22,000 UNDER 24,000 | 220 | 153 | 74 | 192 | 176 | 5,053 | 59 |
| 24,000 UNDER 26,000 | 246 | 181 | 75 | 232 | 203 | 6,157 | 81 |
| 26,000 UNDER 28,000 | 278 | 206 | 80 | 268 | 209 | 7,512 | 123 |
| 28,000 UNDER 30,000 | 209 | 158 | 49 | 207 | 158 | 6,064 | 107 |
| 30,000 UNDER 32,000 | 192 | 158 | 52 | 192 | 184 | 5,960 | 111 |
| 32,000 UNDER 34,000 | 212 | 174 | 46 | 210 | 228 | 6,995 | 137 |
| 34,000 UNDER 36,000 | 182 | 158 | 38 | 180 | 181 | 6,373 | 132 |
| 36,000 UNDER 38,000 | 168 | 148 | 40 | 166 | 196 | 6,215 | 136 |
| 38,000 UNDER 40,000 | 154 | 133 | 28 | 151 | 180 | 6,008 | 136 |
| 40,000 UNDER 45,000 | 300 | 283 | 50 | 298 | 357 | 12,740 | 315 |
| 45,000 UNDER 50,000 | 235 | 222 | 30 | 235 | 289 | 11,118 | 323 |
| 50,000 UNDER 75,000 | 395 | 375 | 30 | 395 | 429 | 23,153 | 869 |
| 75,000 UNDER 100,000 | 60 | 55 | * | 60 | 66 | 5,119 | 261 |
| 100,000 AND OVER | 57 | 51 | * | 57 | 46 | 9,314 | 614 |
| TOTALS | 6,934 | 4,002 | 2,149 | 4,286 | 4,665 | $154,579 | $3,607 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

## RIVERSIDE

| Adjusted Gross Income Class | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
|---|---|---|---|---|---|---|---|
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 2,520 | 1,320 | 446 | 37 | 1,335 | $ -67,883 | $ 145 |
| $1 UNDER $2,000 | 23,340 | 5,072 | 13,765 | 264 | 5,240 | 12,338 | 3 |
| 2,000 UNDER 4,000 | 15,709 | 2,327 | 4,688 | 380 | 5,508 | 47,518 | 3 |
| 4,000 UNDER 6,000 | 17,844 | 3,449 | 6,357 | 209 | 7,693 | 89,347 | 5 |
| 6,000 UNDER 8,000 | 19,024 | 4,757 | 7,544 | 6,506 | 10,119 | 133,069 | 59 |
| 8,000 UNDER 10,000 | 18,493 | 5,507 | 7,661 | 8,255 | 10,570 | 166,244 | 328 |
| 10,000 UNDER 12,000 | 17,827 | 6,261 | 7,689 | 8,176 | 11,326 | 195,871 | 715 |
| 12,000 UNDER 14,000 | 16,658 | 6,401 | 7,114 | 8,570 | 10,952 | 216,256 | 1,188 |
| 14,000 UNDER 16,000 | 15,268 | 6,252 | 6,538 | 8,774 | 10,650 | 228,781 | 1,576 |
| 16,000 UNDER 18,000 | 14,076 | 6,269 | 6,014 | 8,948 | 10,656 | 239,094 | 2,012 |
| 18,000 UNDER 20,000 | 13,184 | 6,221 | 5,430 | 9,897 | 10,327 | 250,284 | 2,492 |
| 20,000 UNDER 22,000 | 11,965 | 6,160 | 4,860 | 9,448 | 10,069 | 250,997 | 2,812 |
| 22,000 UNDER 24,000 | 10,950 | 6,074 | 4,235 | 9,248 | 9,678 | 251,703 | 3,184 |
| 24,000 UNDER 26,000 | 10,242 | 6,079 | 3,747 | 8,970 | 9,510 | 255,923 | 3,564 |
| 26,000 UNDER 28,000 | 9,723 | 6,033 | 3,420 | 8,852 | 9,224 | 262,543 | 4,033 |
| 28,000 UNDER 30,000 | 9,386 | 6,101 | 3,119 | 8,779 | 9,461 | 272,032 | 4,478 |
| 30,000 UNDER 32,000 | 8,842 | 6,030 | 2,631 | 8,400 | 9,442 | 274,009 | 4,797 |
| 32,000 UNDER 34,000 | 8,300 | 5,880 | 2,296 | 7,978 | 9,112 | 273,777 | 5,084 |
| 34,000 UNDER 36,000 | 7,983 | 5,915 | 2,054 | 7,773 | 8,996 | 279,286 | 5,519 |
| 36,000 UNDER 38,000 | 7,607 | 5,798 | 1,777 | 7,451 | 8,685 | 281,330 | 5,863 |
| 38,000 UNDER 40,000 | 6,918 | 5,557 | 1,550 | 6,796 | 8,036 | 269,778 | 5,792 |
| 40,000 UNDER 45,000 | 15,341 | 12,946 | 2,855 | 15,178 | 18,695 | 650,338 | 14,917 |
| 45,000 UNDER 50,000 | 11,989 | 10,605 | 1,818 | 11,910 | 14,825 | 568,300 | 14,606 |
| 50,000 UNDER 75,000 | 28,592 | 26,330 | 2,843 | 28,473 | 34,190 | 1,700,157 | 57,145 |
| 75,000 UNDER 100,000 | 6,055 | 5,505 | 382 | 6,020 | 6,262 | 512,639 | 23,563 |
| 100,000 AND OVER | 5,355 | 4,612 | 193 | 5,321 | 4,724 | 1,197,505 | 80,658 |
| TOTALS | 333,191 | 173,461 | 111,026 | 210,613 | 265,285 | $8,811,236 | $244,541 |

## SACRAMENTO

| Adjusted Gross Income Class | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
|---|---|---|---|---|---|---|---|
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 2,037 | 988 | 394 | 50 | 1,152 | $ -52,436 | $ 113 |
| $1 UNDER $2,000 | 31,776 | 5,395 | 20,738 | 427 | 10,172 | 14,366 | 5 |
| 2,000 UNDER 4,000 | 17,386 | 1,460 | 5,340 | 515 | 3,753 | 52,452 | 6 |
| 4,000 UNDER 6,000 | 18,881 | 2,105 | 7,052 | 279 | 4,954 | 94,660 | 4 |
| 6,000 UNDER 8,000 | 19,700 | 2,866 | 8,253 | 9,513 | 6,091 | 137,905 | 91 |
| 8,000 UNDER 10,000 | 19,414 | 3,581 | 8,673 | 11,628 | 6,728 | 174,606 | 475 |
| 10,000 UNDER 12,000 | 18,600 | 4,067 | 8,695 | 11,556 | 7,047 | 204,279 | 1,092 |
| 12,000 UNDER 14,000 | 17,868 | 4,756 | 8,767 | 11,603 | 7,643 | 232,044 | 1,725 |
| 14,000 UNDER 16,000 | 16,823 | 4,892 | 8,344 | 11,762 | 7,935 | 252,278 | 2,292 |
| 16,000 UNDER 18,000 | 16,840 | 5,214 | 8,391 | 12,702 | 8,666 | 286,240 | 3,180 |
| 18,000 UNDER 20,000 | 16,677 | 5,518 | 8,240 | 13,843 | 9,386 | 316,594 | 4,112 |
| 20,000 UNDER 22,000 | 15,664 | 5,791 | 7,409 | 13,570 | 9,309 | 328,754 | 4,736 |
| 22,000 UNDER 24,000 | 14,350 | 5,943 | 6,380 | 13,1[illegible] | 8,931 | 329,820 | 5,320 |
| 24,000 UNDER 26,000 | 12,911 | 5,894 | 5,381 | 12,[illegible] | 8,645 | 322,625 | 5,701 |
| 26,000 UNDER 28,000 | 12,316 | 6,146 | 4,770 | 11,[illegible]0 | 8,783 | 332,569 | 6,355 |
| 28,000 UNDER 30,000 | 11,841 | 6,221 | 4,279 | 11,469 | 8,627 | 343,271 | 7,070 |
| 30,000 UNDER 32,000 | 11,246 | 6,378 | 3,708 | 10,998 | 8,864 | 348,528 | 7,498 |
| 32,000 UNDER 34,000 | 10,475 | 6,429 | 3,128 | 10,302 | 8,816 | 345,528 | 7,773 |
| 34,000 UNDER 36,000 | 9,774 | 6,370 | 2,637 | 9,646 | 8,486 | 341,941 | 8,052 |
| 36,000 UNDER 38,000 | 9,095 | 6,295 | 2,205 | 9,012 | 8,264 | 336,339 | 8,163 |
| 38,000 UNDER 40,000 | 8,191 | 6,003 | 1,755 | 8,115 | 7,774 | 319,355 | 7,929 |
| 40,000 UNDER 45,000 | 17,772 | 14,082 | 3,286 | 17,661 | 17,673 | 753,452 | 19,713 |
| 45,000 UNDER 50,000 | 14,309 | 12,300 | 2,042 | 14,250 | 14,780 | 678,602 | 19,305 |
| 50,000 UNDER 75,000 | 35,276 | 32,109 | 3,141 | 35,185 | 36,799 | 2,103,041 | 75,894 |
| 75,000 UNDER 100,000 | 7,647 | 6,974 | 442 | 7,634 | 7,978 | 646,600 | 30,861 |
| 100,000 AND OVER | 5,747 | 5,060 | 198 | 5,725 | 6,369 | 1,116,373 | 73,209 |
| TOTALS | 392,616 | 172,837 | 143,648 | 274,371 | 243,625 | $10,359,786 | $300,654 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | SAN BENITO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 102 | 53 | 17 | * | 47 | $ -2,521 | $ 1 |
| $1 UNDER $2,000 | 739 | 125 | 368 | * | 236 | 530 | + |
| 2,000 UNDER 4,000 | 821 | 109 | 258 | 21 | 527 | 2,514 | + |
| 4,000 UNDER 6,000 | 869 | 160 | 297 | * | 634 | 4,324 | + |
| 6,000 UNDER 8,000 | 834 | 201 | 299 | 270 | 792 | 5,806 | 2 |
| 8,000 UNDER 10,000 | 766 | 242 | 335 | 304 | 786 | 6,881 | 12 |
| 10,000 UNDER 12,000 | 723 | 266 | 305 | 303 | 769 | 7,946 | 28 |
| 12,000 UNDER 14,000 | 601 | 240 | 287 | 270 | 691 | 7,798 | 41 |
| 14,000 UNDER 16,000 | 530 | 267 | 228 | 266 | 611 | 7,931 | 50 |
| 16,000 UNDER 18,000 | 524 | 251 | 224 | 318 | 645 | 8,917 | 74 |
| 18,000 UNDER 20,000 | 471 | 238 | 213 | 325 | 553 | 8,930 | 90 |
| 20,000 UNDER 22,000 | 393 | 221 | 167 | 312 | 493 | 8,251 | 91 |
| 22,000 UNDER 24,000 | 357 | 205 | 157 | 305 | 372 | 8,206 | 109 |
| 24,000 UNDER 26,000 | 350 | 216 | 157 | 319 | 368 | 8,733 | 135 |
| 26,000 UNDER 28,000 | 310 | 207 | 124 | 284 | 360 | 8,363 | 130 |
| 28,000 UNDER 30,000 | 321 | 222 | 142 | 300 | 408 | 9,309 | 162 |
| 30,000 UNDER 32,000 | 322 | 234 | 116 | 313 | 387 | 9,986 | 181 |
| 32,000 UNDER 34,000 | 321 | 254 | 114 | 310 | 439 | 10,588 | 192 |
| 34,000 UNDER 36,000 | 283 | 213 | 96 | 273 | 361 | 9,903 | 210 |
| 36,000 UNDER 38,000 | 254 | 208 | 80 | 248 | 312 | 9,385 | 198 |
| 38,000 UNDER 40,000 | 241 | 197 | 68 | 238 | 317 | 9,391 | 216 |
| 40,000 UNDER 45,000 | 509 | 443 | 103 | 507 | 640 | 21,572 | 532 |
| 45,000 UNDER 50,000 | 444 | 394 | 73 | 442 | 554 | 21,084 | 567 |
| 50,000 UNDER 75,000 | 967 | 900 | 131 | 966 | 1,177 | 57,537 | 1,980 |
| 75,000 UNDER 100,000 | 214 | 203 | * | 211 | 261 | 18,338 | 888 |
| 100,000 AND OVER | 187 | 164 | * | 187 | 197 | 35,479 | 2,369 |
| TOTALS | 12,453 | 6,433 | 4,378 | 7,307 | 12,937 | $305,181 | $8,258 |

| Adjusted Gross Income Class | SAN BERNARDINO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 2,229 | 1,229 | 330 | 36 | 1,449 | $ -44,076 | $ 27 |
| $1 UNDER $2,000 | 30,268 | 5,456 | 17,521 | 326 | 7,740 | 16,483 | 2 |
| 2,000 UNDER 4,000 | 19,895 | 2,393 | 5,493 | 507 | 5,916 | 59,942 | 3 |
| 4,000 UNDER 6,000 | 20,942 | 3,323 | 6,855 | 260 | 7,778 | 104,919 | 4 |
| 6,000 UNDER 8,000 | 21,513 | 4,517 | 8,153 | 8,676 | 10,167 | 150,631 | 88 |
| 8,000 UNDER 10,000 | 21,306 | 5,532 | 8,663 | 10,261 | 11,690 | 191,640 | 414 |
| 10,000 UNDER 12,000 | 19,949 | 6,223 | 8,448 | 9,766 | 12,205 | 219,091 | 880 |
| 12,000 UNDER 14,000 | 18,591 | 6,573 | 7,956 | 9,988 | 12,546 | 241,419 | 1,396 |
| 14,000 UNDER 16,000 | 17,492 | 6,729 | 7,470 | 10,417 | 12,801 | 262,207 | 1,902 |
| 16,000 UNDER 18,000 | 16,759 | 6,794 | 7,375 | 11,134 | 13,204 | 284,589 | 2,506 |
| 18,000 UNDER 20,000 | 15,819 | 6,958 | 6,984 | 11,876 | 13,328 | 300,448 | 3,081 |
| 20,000 UNDER 22,000 | 14,930 | 7,092 | 6,280 | 12,024 | 13,135 | 313,528 | 3,637 |
| 22,000 UNDER 24,000 | 13,967 | 7,256 | 5,820 | 11,901 | 13,331 | 321,233 | 4,214 |
| 24,000 UNDER 26,000 | 13,252 | 7,353 | 5,169 | 11,806 | 13,113 | 331,186 | 4,796 |
| 26,000 UNDER 28,000 | 12,840 | 7,510 | 4,623 | 11,847 | 13,480 | 346,619 | 5,474 |
| 28,000 UNDER 30,000 | 12,721 | 7,874 | 4,457 | 12,005 | 13,657 | 368,797 | 6,327 |
| 30,000 UNDER 32,000 | 12,027 | 7,955 | 3,791 | 11,500 | 13,607 | 372,699 | 6,658 |
| 32,000 UNDER 34,000 | 11,596 | 8,049 | 3,264 | 11,229 | 13,498 | 382,516 | 7,249 |
| 34,000 UNDER 36,000 | 11,035 | 8,044 | 2,890 | 10,800 | 13,476 | 386,145 | 7,715 |
| 36,000 UNDER 38,000 | 10,347 | 7,911 | 2,583 | 10,154 | 13,057 | 382,798 | 7,966 |
| 38,000 UNDER 40,000 | 9,627 | 7,640 | 2,142 | 9,503 | 12,206 | 375,287 | 8,120 |
| 40,000 UNDER 45,000 | 21,159 | 17,726 | 3,999 | 20,952 | 27,823 | 897,629 | 20,858 |
| 45,000 UNDER 50,000 | 16,543 | 14,742 | 2,511 | 16,457 | 21,923 | 784,233 | 20,194 |
| 50,000 UNDER 75,000 | 39,948 | 37,374 | 3,947 | 39,795 | 51,676 | 2,375,412 | 79,150 |
| 75,000 UNDER 100,000 | 7,875 | 7,394 | 413 | 7,859 | 9,465 | 664,261 | 30,302 |
| 100,000 AND OVER | 5,081 | 4,576 | 167 | 5,056 | 6,122 | 973,865 | 64,827 |
| TOTALS | 417,711 | 214,223 | 137,304 | 276,135 | 358,393 | $11,063,501 | $287,790 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | SAN DIEGO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 6,042 | 2,765 | 1,425 | 183 | 3,415 | $ -227,491 | $ 587 |
| $1 UNDER $2,000 | 60,923 | 9,513 | 34,452 | 790 | 14,176 | 34,842 | 18 |
| 2,000 UNDER 4,000 | 42,032 | 4,379 | 12,653 | 1,149 | 10,948 | 126,752 | 25 |
| 4,000 UNDER 6,000 | 45,757 | 5,831 | 16,617 | 608 | 13,987 | 229,128 | 41 |
| 6,000 UNDER 8,000 | 48,127 | 8,069 | 19,990 | 21,999 | 18,374 | 336,673 | 221 |
| 8,000 UNDER 10,000 | 48,924 | 10,237 | 22,134 | 27,528 | 21,710 | 439,994 | 1,137 |
| 10,000 UNDER 12,000 | 46,660 | 11,688 | 22,264 | 27,220 | 22,169 | 512,660 | 2,507 |
| 12,000 UNDER 14,000 | 44,946 | 12,652 | 22,285 | 28,315 | 22,494 | 583,705 | 4,186 |
| 14,000 UNDER 16,000 | 42,578 | 13,471 | 21,663 | 28,532 | 23,038 | 638,448 | 5,616 |
| 16,000 UNDER 18,000 | 40,008 | 13,439 | 20,579 | 29,111 | 22,481 | 679,646 | 7,381 |
| 18,000 UNDER 20,000 | 36,771 | 13,463 | 18,798 | 29,410 | 21,711 | 698,027 | 8,780 |
| 20,000 UNDER 22,000 | 33,563 | 13,460 | 16,720 | 28,334 | 20,620 | 704,287 | 9,933 |
| 22,000 UNDER 24,000 | 31,633 | 13,989 | 15,097 | 28,049 | 20,670 | 727,257 | 11,478 |
| 24,000 UNDER 26,000 | 29,173 | 14,013 | 13,689 | 26,560 | 20,149 | 728,890 | 12,701 |
| 26,000 UNDER 28,000 | 27,475 | 14,092 | 12,044 | 25,503 | 20,264 | 741,530 | 13,984 |
| 28,000 UNDER 30,000 | 25,617 | 13,962 | 10,473 | 24,193 | 19,649 | 742,540 | 14,905 |
| 30,000 UNDER 32,000 | 24,192 | 14,052 | 9,383 | 23,205 | 19,218 | 749,696 | 15,810 |
| 32,000 UNDER 34,000 | 22,130 | 13,761 | 7,921 | 21,325 | 18,740 | 729,943 | 15,990 |
| 34,000 UNDER 36,000 | 21,001 | 13,688 | 6,889 | 20,488 | 18,543 | 734,848 | 16,852 |
| 36,000 UNDER 38,000 | 19,292 | 13,216 | 5,946 | 18,870 | 17,313 | 713,432 | 16,933 |
| 38,000 UNDER 40,000 | 17,599 | 12,667 | 4,978 | 17,300 | 16,651 | 686,107 | 16,814 |
| 40,000 UNDER 45,000 | 37,696 | 28,925 | 9,001 | 37,244 | 36,482 | 1,598,423 | 41,010 |
| 45,000 UNDER 50,000 | 30,300 | 25,080 | 5,816 | 30,039 | 30,509 | 1,436,338 | 39,984 |
| 50,000 UNDER 75,000 | 78,634 | 69,608 | 9,347 | 78,146 | 80,672 | 4,710,789 | 163,408 |
| 75,000 UNDER 100,000 | 21,704 | 19,302 | 1,491 | 21,573 | 22,315 | 1,848,496 | 84,812 |
| 100,000 AND OVER | 20,590 | 17,824 | 831 | 20,468 | 21,663 | 4,499,180 | 298,273 |
| TOTALS | 903,367 | 403,146 | 342,486 | 616,142 | 577,961 | $25,404,140 | $803,386 |

| Adjusted Gross Income Class | SAN FRANCISCO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 2,768 | 817 | 850 | 81 | 1,092 | $ -86,658 | $ 196 |
| $1 UNDER $2,000 | 29,578 | 3,654 | 20,142 | 280 | 5,004 | 12,888 | 5 |
| 2,000 UNDER 4,000 | 15,535 | 1,313 | 6,264 | 409 | 2,463 | 46,944 | 16 |
| 4,000 UNDER 6,000 | 17,923 | 1,794 | 8,410 | 228 | 3,211 | 89,705 | 16 |
| 6,000 UNDER 8,000 | 18,690 | 2,335 | 9,412 | 9,555 | 4,088 | 130,761 | 99 |
| 8,000 UNDER 10,000 | 18,715 | 2,956 | 9,756 | 12,202 | 4,976 | 168,394 | 535 |
| 10,000 UNDER 12,000 | 18,022 | 3,106 | 10,046 | 12,586 | 5,455 | 198,035 | 1,182 |
| 12,000 UNDER 14,000 | 17,861 | 3,416 | 10,150 | 13,396 | 6,051 | 232,236 | 2,097 |
| 14,000 UNDER 16,000 | 17,477 | 3,449 | 10,244 | 13,812 | 6,656 | 262,134 | 2,988 |
| 16,000 UNDER 18,000 | 17,744 | 3,664 | 10,895 | 14,925 | 6,866 | 301,570 | 4,330 |
| 18,000 UNDER 20,000 | 17,056 | 3,701 | 10,481 | 15,220 | 6,739 | 323,921 | 5,580 |
| 20,000 UNDER 22,000 | 16,373 | 3,660 | 10,197 | 15,029 | 6,802 | 343,761 | 6,801 |
| 22,000 UNDER 24,000 | 14,898 | 3,657 | 9,150 | 14,108 | 6,354 | 342,300 | 7,702 |
| 24,000 UNDER 26,000 | 13,400 | 3,295 | 8,184 | 12,894 | 5,764 | 334,630 | 8,462 |
| 26,000 UNDER 28,000 | 12,369 | 3,318 | 7,418 | 11,986 | 5,354 | 333,757 | 9,204 |
| 28,000 UNDER 30,000 | 10,931 | 3,253 | 6,321 | 10,705 | 4,896 | 316,831 | 9,404 |
| 30,000 UNDER 32,000 | 9,880 | 3,094 | 5,599 | 9,681 | 4,670 | 306,190 | 9,619 |
| 32,000 UNDER 34,000 | 8,943 | 2,955 | 4,913 | 8,807 | 4,253 | 294,932 | 9,838 |
| 34,000 UNDER 36,000 | 8,023 | 2,906 | 4,316 | 7,914 | 4,139 | 280,654 | 9,695 |
| 36,000 UNDER 38,000 | 7,056 | 2,719 | 3,669 | 6,973 | 3,715 | 260,930 | 9,280 |
| 38,000 UNDER 40,000 | 6,282 | 2,602 | 3,108 | 6,221 | 3,472 | 244,915 | 8,926 |
| 40,000 UNDER 45,000 | 12,717 | 5,904 | 5,977 | 12,618 | 7,751 | 538,612 | 20,306 |
| 45,000 UNDER 50,000 | 9,424 | 5,108 | 3,926 | 9,357 | 6,024 | 446,411 | 17,422 |
| 50,000 UNDER 75,000 | 23,603 | 15,142 | 7,719 | 23,469 | 16,373 | 1,416,929 | 62,273 |
| 75,000 UNDER 100,000 | 7,445 | 5,219 | 1,713 | 7,401 | 4,917 | 636,011 | 33,505 |
| 100,000 AND OVER | 10,017 | 6,993 | 1,474 | 9,928 | 7,108 | 2,584,851 | 180,491 |
| TOTALS | 362,730 | 100,030 | 190,334 | 259,785 | 144,193 | $10,361,644 | $419,972 |

FOOTNOTES FOLLOW THIS SECTION.

## Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | SAN JOAQUIN | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 1,038 | 568 | 128 | 19 | 608 | $ -26,805 | $ 16 |
| $1 UNDER $2,000 | 19,793 | 4,711 | 14,335 | 167 | 8,118 | 6,975 | 3 |
| 2,000 UNDER 4,000 | 8,454 | 1,094 | 2,534 | 189 | 2,736 | 25,521 | 2 |
| 4,000 UNDER 6,000 | 9,199 | 1,567 | 3,154 | 122 | 3,719 | 46,073 | 2 |
| 6,000 UNDER 8,000 | 8,920 | 1,957 | 3,447 | 3,679 | 4,382 | 62,388 | 34 |
| 8,000 UNDER 10,000 | 8,551 | 2,440 | 3,516 | 4,326 | 4,518 | 76,858 | 187 |
| 10,000 UNDER 12,000 | 8,005 | 2,596 | 3,381 | 4,076 | 4,679 | 87,860 | 376 |
| 12,000 UNDER 14,000 | 7,538 | 2,800 | 3,379 | 4,255 | 4,713 | 97,807 | 608 |
| 14,000 UNDER 16,000 | 6,913 | 2,688 | 3,132 | 4,377 | 4,687 | 103,561 | 795 |
| 16,000 UNDER 18,000 | 6,478 | 2,658 | 2,925 | 4,612 | 4,468 | 110,046 | 1,061 |
| 18,000 UNDER 20,000 | 6,112 | 2,709 | 2,826 | 4,899 | 4,732 | 115,951 | 1,287 |
| 20,000 UNDER 22,000 | 5,442 | 2,672 | 2,446 | 4,608 | 4,442 | 114,216 | 1,419 |
| 22,000 UNDER 24,000 | 5,319 | 2,838 | 2,275 | 4,784 | 4,544 | 122,185 | 1,738 |
| 24,000 UNDER 26,000 | 5,126 | 2,883 | 2,113 | 4,791 | 4,404 | 128,118 | 2,040 |
| 26,000 UNDER 28,000 | 4,775 | 2,871 | 1,858 | 4,575 | 4,323 | 128,876 | 2,289 |
| 28,000 UNDER 30,000 | 4,563 | 2,928 | 1,716 | 4,442 | 4,504 | 132,281 | 2,464 |
| 30,000 UNDER 32,000 | 4,315 | 2,959 | 1,489 | 4,221 | 4,399 | 133,752 | 2,629 |
| 32,000 UNDER 34,000 | 4,016 | 2,815 | 1,239 | 3,962 | 4,302 | 132,417 | 2,789 |
| 34,000 UNDER 36,000 | 3,849 | 2,886 | 1,101 | 3,808 | 4,232 | 134,702 | 2,949 |
| 36,000 UNDER 38,000 | 3,521 | 2,775 | 958 | 3,494 | 3,935 | 130,209 | 2,979 |
| 38,000 UNDER 40,000 | 3,205 | 2,637 | 759 | 3,175 | 3,847 | 124,942 | 2,952 |
| 40,000 UNDER 45,000 | 7,006 | 5,962 | 1,408 | 6,966 | 8,407 | 297,112 | 7,493 |
| 45,000 UNDER 50,000 | 5,459 | 4,907 | 843 | 5,438 | 6,441 | 258,765 | 7,319 |
| 50,000 UNDER 75,000 | 12,732 | 11,815 | 1,216 | 12,696 | 14,908 | 755,127 | 27,380 |
| 75,000 UNDER 100,000 | 2,612 | 2,386 | 143 | 2,605 | 2,876 | 221,371 | 10,804 |
| 100,000 AND OVER | 2,065 | 1,833 | 60 | 2,058 | 2,293 | 406,951 | 28,055 |
| TOTALS | 165,006 | 80,955 | 62,381 | 102,344 | 125,217 | $3,927,259 | $109,670 |

| Adjusted Gross Income Class | SAN LUIS OBISPO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 844 | 481 | 152 | 14 | 482 | $ -17,515 | $ 11 |
| $1 UNDER $2,000 | 5,005 | 850 | 2,942 | 65 | 814 | 2,945 | + |
| 2,000 UNDER 4,000 | 3,757 | 434 | 1,355 | 111 | 774 | 11,265 | 1 |
| 4,000 UNDER 6,000 | 4,167 | 641 | 1,842 | 55 | 1,129 | 20,845 | 1 |
| 6,000 UNDER 8,000 | 4,257 | 853 | 2,005 | 1,862 | 1,284 | 29,791 | 18 |
| 8,000 UNDER 10,000 | 4,320 | 1,157 | 2,042 | 2,252 | 1,529 | 38,865 | 101 |
| 10,000 UNDER 12,000 | 3,996 | 1,239 | 1,886 | 2,193 | 1,520 | 43,919 | 203 |
| 12,000 UNDER 14,000 | 3,607 | 1,330 | 1,711 | 2,067 | 1,594 | 46,844 | 298 |
| 14,000 UNDER 16,000 | 3,410 | 1,385 | 1,591 | 2,142 | 1,713 | 51,148 | 390 |
| 16,000 UNDER 18,000 | 3,178 | 1,373 | 1,466 | 2,234 | 1,701 | 54,007 | 503 |
| 18,000 UNDER 20,000 | 2,897 | 1,412 | 1,302 | 2,314 | 1,685 | 54,988 | 583 |
| 20,000 UNDER 22,000 | 2,754 | 1,446 | 1,243 | 2,308 | 1,693 | 57,806 | 681 |
| 22,000 UNDER 24,000 | 2,509 | 1,403 | 1,076 | 2,251 | 1,578 | 57,706 | 828 |
| 24,000 UNDER 26,000 | 2,437 | 1,443 | 1,007 | 2,215 | 1,686 | 60,876 | 958 |
| 26,000 UNDER 28,000 | 2,301 | 1,444 | 921 | 2,147 | 1,636 | 62,088 | 1,032 |
| 28,000 UNDER 30,000 | 2,224 | 1,457 | 753 | 2,121 | 1,790 | 64,484 | 1,138 |
| 30,000 UNDER 32,000 | 2,041 | 1,426 | 734 | 1,967 | 1,733 | 63,215 | 1,169 |
| 32,000 UNDER 34,000 | 1,875 | 1,384 | 574 | 1,824 | 1,732 | 61,888 | 1,191 |
| 34,000 UNDER 36,000 | 1,841 | 1,377 | 509 | 1,794 | 1,771 | 64,405 | 1,322 |
| 36,000 UNDER 38,000 | 1,594 | 1,255 | 421 | 1,563 | 1,482 | 58,961 | 1,279 |
| 38,000 UNDER 40,000 | 1,409 | 1,149 | 369 | 1,390 | 1,415 | 54,925 | 1,236 |
| 40,000 UNDER 45,000 | 3,132 | 2,610 | 664 | 3,107 | 3,138 | 132,823 | 3,299 |
| 45,000 UNDER 50,000 | 2,501 | 2,160 | 378 | 2,482 | 2,487 | 118,507 | 3,250 |
| 50,000 UNDER 75,000 | 5,698 | 5,126 | 612 | 5,668 | 5,856 | 339,205 | 11,891 |
| 75,000 UNDER 100,000 | 1,338 | 1,180 | 76 | 1,335 | 1,246 | 113,220 | 5,332 |
| 100,000 AND OVER | 1,096 | 941 | 47 | 1,090 | 1,009 | 206,887 | 13,861 |
| TOTALS | 74,188 | 36,956 | 27,678 | 48,571 | 44,477 | $1,854,098 | $50,576 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | SAN MATEO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 1,864 | 860 | 304 | 77 | 1,138 | $ -113,121 | $ 235 |
| $1 UNDER $2,000 | 12,832 | 1,176 | 4,837 | 239 | 1,328 | 9,706 | 6 |
| 2,000 UNDER 4,000 | 10,882 | 697 | 2,146 | 354 | 1,360 | 32,682 | 9 |
| 4,000 UNDER 6,000 | 11,181 | 1,001 | 3,063 | 140 | 1,969 | 56,030 | 7 |
| 6,000 UNDER 8,000 | 11,296 | 1,495 | 3,555 | 5,471 | 2,691 | 78,865 | 80 |
| 8,000 UNDER 10,000 | 11,035 | 1,839 | 4,038 | 6,733 | 3,526 | 99,374 | 291 |
| 10,000 UNDER 12,000 | 10,968 | 2,149 | 4,288 | 7,155 | 3,895 | 120,685 | 681 |
| 12,000 UNDER 14,000 | 11,118 | 2,414 | 4,667 | 7,646 | 4,621 | 144,469 | 1,190 |
| 14,000 UNDER 16,000 | 11,408 | 2,535 | 5,051 | 8,475 | 4,631 | 171,085 | 1,808 |
| 16,000 UNDER 18,000 | 11,298 | 2,693 | 5,113 | 9,016 | 4,797 | 192,073 | 2,518 |
| 18,000 UNDER 20,000 | 11,069 | 2,739 | 5,179 | 9,521 | 4,849 | 210,208 | 3,290 |
| 20,000 UNDER 22,000 | 10,782 | 2,815 | 5,134 | 9,545 | 4,923 | 226,326 | 4,030 |
| 22,000 UNDER 24,000 | 10,229 | 2,938 | 4,918 | 9,418 | 4,890 | 234,997 | 4,744 |
| 24,000 UNDER 26,000 | 9,473 | 3,031 | 4,455 | 8,816 | 4,922 | 236,743 | 5,158 |
| 26,000 UNDER 28,000 | 9,189 | 3,208 | 4,258 | 8,677 | 5,209 | 248,093 | 5,820 |
| 28,000 UNDER 30,000 | 8,513 | 3,211 | 3,759 | 8,141 | 4,916 | 246,819 | 6,296 |
| 30,000 UNDER 32,000 | 8,061 | 3,275 | 3,424 | 7,755 | 4,771 | 249,784 | 6,674 |
| 32,000 UNDER 34,000 | 7,709 | 3,503 | 3,224 | 7,470 | 4,938 | 254,373 | 7,056 |
| 34,000 UNDER 36,000 | 7,145 | 3,524 | 2,844 | 6,992 | 4,747 | 250,052 | 7,141 |
| 36,000 UNDER 38,000 | 6,713 | 3,561 | 2,496 | 6,570 | 4,759 | 248,336 | 7,295 |
| 38,000 UNDER 40,000 | 6,109 | 3,500 | 2,164 | 5,998 | 4,805 | 238,147 | 7,025 |
| 40,000 UNDER 45,000 | 13,653 | 8,791 | 4,264 | 13,470 | 11,345 | 579,353 | 17,450 |
| 45,000 UNDER 50,000 | 11,593 | 8,491 | 3,069 | 11,493 | 10,525 | 549,900 | 17,302 |
| 50,000 UNDER 75,000 | 35,488 | 29,737 | 6,087 | 35,320 | 34,673 | 2,144,608 | 79,634 |
| 75,000 UNDER 100,000 | 11,960 | 10,434 | 1,073 | 11,911 | 11,242 | 1,019,248 | 47,526 |
| 100,000 AND OVER | 13,493 | 11,668 | 664 | 13,440 | 13,114 | 3,266,323 | 222,728 |
| TOTALS | 285,061 | 121,285 | 94,074 | 219,843 | 164,584 | $10,995,158 | $455,994 |

| Adjusted Gross Income Class | SANTA BARBARA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 1,197 | 531 | 261 | 29 | 725 | $ -43,515 | $ 40 |
| $1 UNDER $2,000 | 8,214 | 1,152 | 4,394 | 122 | 1,476 | 5,318 | 1 |
| 2,000 UNDER 4,000 | 6,659 | 652 | 2,183 | 205 | 1,518 | 20,096 | 8 |
| 4,000 UNDER 6,000 | 7,349 | 898 | 2,966 | 118 | 2,298 | 36,826 | 2 |
| 6,000 UNDER 8,000 | 7,456 | 1,282 | 3,444 | 3,353 | 3,102 | 52,094 | 40 |
| 8,000 UNDER 10,000 | 7,356 | 1,565 | 3,559 | 4,020 | 3,768 | 66,094 | 168 |
| 10,000 UNDER 12,000 | 7,209 | 1,813 | 3,610 | 4,132 | 4,058 | 79,272 | 385 |
| 12,000 UNDER 14,000 | 7,008 | 1,965 | 3,661 | 4,398 | 4,141 | 90,983 | 658 |
| 14,000 UNDER 16,000 | 6,556 | 2,035 | 3,422 | 4,417 | 3,927 | 98,254 | 881 |
| 16,000 UNDER 18,000 | 6,065 | 2,000 | 3,247 | 4,446 | 3,707 | 103,024 | 1,168 |
| 18,000 UNDER 20,000 | 5,795 | 2,043 | 3,041 | 4,742 | 3,485 | 110,004 | 1,565 |
| 20,000 UNDER 22,000 | 5,197 | 1,999 | 2,666 | 4,455 | 3,211 | 109,112 | 1,632 |
| 22,000 UNDER 24,000 | 4,671 | 2,058 | 2,300 | 4,168 | 3,183 | 107,474 | 1,798 |
| 24,000 UNDER 26,000 | 4,388 | 2,081 | 2,058 | 4,021 | 2,967 | 109,693 | 1,998 |
| 26,000 UNDER 28,000 | 4,147 | 2,112 | 1,931 | 3,867 | 3,035 | 111,936 | 2,194 |
| 28,000 UNDER 30,000 | 3,926 | 2,094 | 1,694 | 3,758 | 2,893 | 113,765 | 2,397 |
| 30,000 UNDER 32,000 | 3,832 | 2,203 | 1,593 | 3,681 | 3,076 | 118,731 | 2,594 |
| 32,000 UNDER 34,000 | 3,446 | 2,062 | 1,345 | 3,327 | 2,847 | 113,664 | 2,640 |
| 34,000 UNDER 36,000 | 3,294 | 2,102 | 1,155 | 3,220 | 2,682 | 115,280 | 2,803 |
| 36,000 UNDER 38,000 | 2,925 | 2,010 | 956 | 2,863 | 2,462 | 108,207 | 2,646 |
| 38,000 UNDER 40,000 | 2,691 | 1,979 | 844 | 2,642 | 2,491 | 104,938 | 2,619 |
| 40,000 UNDER 45,000 | 5,911 | 4,535 | 1,625 | 5,855 | 5,442 | 250,677 | 6,605 |
| 45,000 UNDER 50,000 | 4,644 | 3,797 | 975 | 4,601 | 4,463 | 220,246 | 6,347 |
| 50,000 UNDER 75,000 | 12,307 | 10,710 | 1,694 | 12,226 | 11,545 | 738,487 | 26,504 |
| 75,000 UNDER 100,000 | 3,545 | 3,069 | 265 | 3,522 | 3,210 | 301,969 | 14,092 |
| 100,000 AND OVER | 4,234 | 3,471 | 215 | 4,196 | 3,861 | 996,403 | 67,644 |
| TOTALS | 140,022 | 62,218 | 55,104 | 96,384 | 89,573 | $4,239,032 | $149,429 |

FOOTNOTES FOLLOW THIS SECTION.

## Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | SANTA CLARA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 3,189 | 1,487 | 578 | 127 | 1,953 | $ -191,029 | $ 407 |
| $1 UNDER $2,000 | 35,043 | 4,390 | 16,430 | 534 | 7,937 | 23,927 | 45 |
| 2,000 UNDER 4,000 | 27,468 | 2,018 | 6,825 | 922 | 5,392 | 82,280 | 13 |
| 4,000 UNDER 6,000 | 27,179 | 2,526 | 8,513 | 392 | 6,695 | 135,619 | 19 |
| 6,000 UNDER 8,000 | 26,294 | 3,330 | 9,601 | 13,612 | 8,509 | 183,815 | 142 |
| 8,000 UNDER 10,000 | 25,583 | 4,076 | 10,373 | 16,115 | 9,954 | 230,074 | 698 |
| 10,000 UNDER 12,000 | 25,080 | 4,782 | 11,161 | 16,149 | 11,089 | 275,638 | 1,560 |
| 12,000 UNDER 14,000 | 24,807 | 5,219 | 11,672 | 17,105 | 12,357 | 322,332 | 2,667 |
| 14,000 UNDER 16,000 | 24,199 | 5,319 | 11,748 | 17,997 | 11,927 | 362,787 | 3,812 |
| 16,000 UNDER 18,000 | 23,487 | 5,480 | 11,929 | 18,496 | 12,193 | 399,158 | 5,190 |
| 18,000 UNDER 20,000 | 23,343 | 5,787 | 11,969 | 19,737 | 12,477 | 443,349 | 6,795 |
| 20,000 UNDER 22,000 | 22,670 | 6,109 | 11,907 | 19,859 | 12,908 | 476,069 | 8,119 |
| 22,000 UNDER 24,000 | 21,698 | 6,324 | 11,193 | 19,892 | 12,758 | 498,805 | 9,707 |
| 24,000 UNDER 26,000 | 20,187 | 6,464 | 10,224 | 18,769 | 12,496 | 504,323 | 10,708 |
| 26,000 UNDER 28,000 | 19,400 | 6,862 | 9,720 | 18,350 | 12,667 | 523,572 | 11,975 |
| 28,000 UNDER 30,000 | 18,714 | 7,114 | 9,098 | 17,954 | 13,014 | 542,530 | 13,341 |
| 30,000 UNDER 32,000 | 17,612 | 7,411 | 8,113 | 17,055 | 12,257 | 545,987 | 14,133 |
| 32,000 UNDER 34,000 | 16,707 | 7,576 | 7,390 | 16,256 | 12,285 | 551,140 | 14,811 |
| 34,000 UNDER 36,000 | 15,872 | 7,585 | 6,708 | 15,543 | 12,247 | 555,417 | 15,728 |
| 36,000 UNDER 38,000 | 14,986 | 7,746 | 5,912 | 14,738 | 12,009 | 554,201 | 15,983 |
| 38,000 UNDER 40,000 | 14,028 | 7,951 | 5,355 | 13,827 | 12,034 | 546,937 | 15,962 |
| 40,000 UNDER 45,000 | 31,335 | 19,752 | 10,530 | 31,046 | 28,674 | 1,329,396 | 39,888 |
| 45,000 UNDER 50,000 | 26,902 | 19,281 | 7,451 | 26,710 | 26,572 | 1,275,933 | 39,748 |
| 50,000 UNDER 75,000 | 83,975 | 70,448 | 14,254 | 83,630 | 89,794 | 5,091,988 | 187,282 |
| 75,000 UNDER 100,000 | 29,487 | 26,525 | 2,332 | 29,390 | 32,430 | 2,510,060 | 116,314 |
| 100,000 AND OVER | 23,784 | 21,132 | 1,120 | 23,690 | 27,912 | 4,534,476 | 296,306 |
| TOTALS | 643,029 | 272,694 | 232,106 | 487,895 | 430,540 | $22,308,784 | $831,353 |

| Adjusted Gross Income Class | SANTA CRUZ | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 730 | 317 | 168 | 19 | 389 | $ -19,063 | $ 25 |
| $1 UNDER $2,000 | 5,892 | 793 | 3,582 | 57 | 1,199 | 3,321 | + |
| 2,000 UNDER 4,000 | 4,933 | 569 | 1,808 | 120 | 1,785 | 15,035 | 1 |
| 4,000 UNDER 6,000 | 5,915 | 1,000 | 2,621 | 83 | 3,262 | 29,626 | 2 |
| 6,000 UNDER 8,000 | 6,097 | 1,223 | 2,969 | 2,414 | 4,328 | 42,578 | 22 |
| 8,000 UNDER 10,000 | 5,578 | 1,286 | 2,791 | 2,846 | 3,836 | 50,085 | 119 |
| 10,000 UNDER 12,000 | 5,181 | 1,319 | 2,754 | 2,845 | 3,580 | 57,001 | 269 |
| 12,000 UNDER 14,000 | 4,721 | 1,399 | 2,442 | 2,843 | 3,390 | 61,318 | 430 |
| 14,000 UNDER 16,000 | 4,281 | 1,377 | 2,265 | 2,864 | 3,020 | 64,144 | 568 |
| 16,000 UNDER 18,000 | 4,061 | 1,410 | 2,206 | 2,860 | 3,086 | 69,004 | 735 |
| 18,000 UNDER 20,000 | 3,740 | 1,352 | 1,943 | 2,943 | 2,871 | 71,035 | 902 |
| 20,000 UNDER 22,000 | 3,609 | 1,428 | 1,893 | 2,977 | 2,668 | 75,741 | 1,097 |
| 22,000 UNDER 24,000 | 3,191 | 1,409 | 1,517 | 2,774 | 2,526 | 73,324 | 1,175 |
| 24,000 UNDER 26,000 | 2,896 | 1,321 | 1,355 | 2,598 | 2,395 | 72,379 | 1,286 |
| 26,000 UNDER 28,000 | 2,707 | 1,305 | 1,257 | 2,516 | 2,097 | 73,044 | 1,463 |
| 28,000 UNDER 30,000 | 2,579 | 1,305 | 1,141 | 2,452 | 2,029 | 74,819 | 1,588 |
| 30,000 UNDER 32,000 | 2,430 | 1,344 | 990 | 2,338 | 2,001 | 75,274 | 1,693 |
| 32,000 UNDER 34,000 | 2,270 | 1,352 | 849 | 2,200 | 1,854 | 74,928 | 1,741 |
| 34,000 UNDER 36,000 | 2,111 | 1,296 | 751 | 2,057 | 1,775 | 73,820 | 1,800 |
| 36,000 UNDER 38,000 | 1,917 | 1,241 | 651 | 1,878 | 1,637 | 70,886 | 1,794 |
| 38,000 UNDER 40,000 | 1,730 | 1,179 | 516 | 1,705 | 1,545 | 67,477 | 1,752 |
| 40,000 UNDER 45,000 | 3,801 | 2,804 | 1,023 | 3,757 | 3,579 | 161,312 | 4,368 |
| 45,000 UNDER 50,000 | 3,051 | 2,454 | 687 | 3,026 | 3,377 | 144,628 | 4,224 |
| 50,000 UNDER 75,000 | 8,309 | 7,119 | 1,169 | 8,268 | 8,439 | 498,150 | 17,961 |
| 75,000 UNDER 100,000 | 2,416 | 2,126 | 170 | 2,409 | 2,371 | 205,815 | 9,646 |
| 100,000 AND OVER | 2,207 | 1,897 | 84 | 2,205 | 2,123 | 429,749 | 28,937 |
| TOTALS | 96,353 | 41,625 | 39,602 | 63,054 | 71,162 | $2,615,430 | $83,598 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | SHASTA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 417 | 258 | 41 | 14 | 240 | $ -6,519 | $ 11 |
| $1 UNDER $2,000 | 5,857 | 1,292 | 4,124 | 46 | 1,502 | 2,352 | 4 |
| 2,000 UNDER 4,000 | 2,592 | 398 | 801 | 64 | 667 | 7,805 | + |
| 4,000 UNDER 6,000 | 2,999 | 656 | 1,075 | 41 | 889 | 15,042 | 1 |
| 6,000 UNDER 8,000 | 3,134 | 877 | 1,192 | 1,247 | 1,068 | 21,917 | 11 |
| 8,000 UNDER 10,000 | 2,827 | 929 | 1,150 | 1,353 | 1,115 | 25,397 | 55 |
| 10,000 UNDER 12,000 | 2,739 | 1,039 | 1,116 | 1,338 | 1,208 | 30,156 | 121 |
| 12,000 UNDER 14,000 | 2,621 | 1,208 | 1,055 | 1,401 | 1,315 | 34,069 | 182 |
| 14,000 UNDER 16,000 | 2,375 | 1,200 | 952 | 1,454 | 1,342 | 35,609 | 233 |
| 16,000 UNDER 18,000 | 2,245 | 1,233 | 863 | 1,580 | 1,366 | 38,070 | 303 |
| 18,000 UNDER 20,000 | 2,044 | 1,242 | 774 | 1,641 | 1,435 | 38,792 | 347 |
| 20,000 UNDER 22,000 | 1,823 | 1,187 | 617 | 1,587 | 1,304 | 38,273 | 384 |
| 22,000 UNDER 24,000 | 1,762 | 1,195 | 580 | 1,616 | 1,489 | 40,492 | 467 |
| 24,000 UNDER 26,000 | 1,653 | 1,155 | 539 | 1,550 | 1,356 | 41,252 | 565 |
| 26,000 UNDER 28,000 | 1,569 | 1,149 | 456 | 1,520 | 1,398 | 42,341 | 642 |
| 28,000 UNDER 30,000 | 1,529 | 1,163 | 428 | 1,489 | 1,440 | 44,333 | 724 |
| 30,000 UNDER 32,000 | 1,388 | 1,094 | 346 | 1,364 | 1,392 | 43,007 | 762 |
| 32,000 UNDER 34,000 | 1,303 | 1,025 | 311 | 1,293 | 1,284 | 42,958 | 848 |
| 34,000 UNDER 36,000 | 1,202 | 997 | 231 | 1,196 | 1,239 | 42,030 | 880 |
| 36,000 UNDER 38,000 | 1,078 | 925 | 194 | 1,068 | 1,147 | 39,874 | 861 |
| 38,000 UNDER 40,000 | 972 | 849 | 150 | 967 | 1,034 | 37,895 | 884 |
| 40,000 UNDER 45,000 | 2,028 | 1,825 | 289 | 2,021 | 2,191 | 85,971 | 2,168 |
| 45,000 UNDER 50,000 | 1,499 | 1,397 | 162 | 1,493 | 1,695 | 70,985 | 2,021 |
| 50,000 UNDER 75,000 | 3,090 | 2,925 | 206 | 3,082 | 3,377 | 182,183 | 6,689 |
| 75,000 UNDER 100,000 | 534 | 488 | 34 | 529 | 559 | 45,502 | 2,271 |
| 100,000 AND OVER | 626 | 553 | 25 | 624 | 732 | 125,455 | 8,728 |
| TOTALS | 51,906 | 28,259 | 17,711 | 31,578 | 33,784 | $1,165,241 | $30,162 |

| Adjusted Gross Income Class | SIERRA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | * | * | * | — | * | $ -106 | + |
| $1 UNDER $2,000 | 89 | 14 | 46 | * | 19 | 55 | + |
| 2,000 UNDER 4,000 | 70 | 15 | 18 | * | 11 | 216 | + |
| 4,000 UNDER 6,000 | 52 | * | 13 | * | * | 263 | + |
| 6,000 UNDER 8,000 | 69 | 17 | 20 | 29 | 14 | 485 | + |
| 8,000 UNDER 10,000 | 63 | 25 | 23 | 27 | 21 | 567 | $ 1 |
| 10,000 UNDER 12,000 | 64 | 33 | 18 | 23 | 23 | 697 | 2 |
| 12,000 UNDER 14,000 | 56 | 28 | 18 | 32 | 23 | 726 | 4 |
| 14,000 UNDER 16,000 | 54 | 29 | 21 | 30 | 35 | 810 | 5 |
| 16,000 UNDER 18,000 | 45 | 23 | 19 | 33 | 20 | 767 | 8 |
| 18,000 UNDER 20,000 | 47 | 26 | 15 | 38 | 26 | 892 | 9 |
| 20,000 UNDER 22,000 | 35 | 18 | 10 | 32 | 22 | 735 | 8 |
| 22,000 UNDER 24,000 | 59 | 38 | 30 | 54 | 49 | 1,362 | 19 |
| 24,000 UNDER 26,000 | 53 | 37 | 18 | 52 | 39 | 1,326 | 20 |
| 26,000 UNDER 28,000 | 48 | 37 | 16 | 45 | 61 | 1,298 | 18 |
| 28,000 UNDER 30,000 | 47 | 36 | 19 | 46 | 48 | 1,367 | 26 |
| 30,000 UNDER 32,000 | 30 | 24 | * | 29 | 25 | 928 | 17 |
| 32,000 UNDER 34,000 | 42 | 34 | 12 | 42 | 46 | 1,386 | 28 |
| 34,000 UNDER 36,000 | 29 | 23 | * | 28 | 36 | 1,013 | 23 |
| 36,000 UNDER 38,000 | 40 | 34 | * | 40 | 36 | 1,476 | 36 |
| 38,000 UNDER 40,000 | 25 | 23 | * | 25 | 45 | 978 | 20 |
| 40,000 UNDER 45,000 | 54 | 51 | 14 | 54 | 71 | 2,297 | 58 |
| 45,000 UNDER 50,000 | 22 | 21 | * | 22 | 29 | 1,043 | 29 |
| 50,000 UNDER 75,000 | 46 | 39 | * | 46 | 39 | 2,763 | 117 |
| 75,000 UNDER 100,000 | 13 | 12 | — | 13 | 14 | 1,102 | 52 |
| 100,000 AND OVER | * | * | — | * | * | 1,617 | 117 |
| TOTALS | 1,171 | 659 | 361 | 752 | 770 | $26,063 | $617 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | SISKIYOU | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 224 | 139 | 14 | * | 91 | $ -7,010 | $ 2 |
| $1 UNDER $2,000 | 1,564 | 350 | 1,011 | * | 486 | 707 | + |
| 2,000 UNDER 4,000 | 889 | 183 | 246 | 23 | 290 | 2,665 | + |
| 4,000 UNDER 6,000 | 998 | 263 | 316 | 10 | 414 | 5,005 | + |
| 6,000 UNDER 8,000 | 1,007 | 311 | 301 | 339 | 383 | 7,041 | 3 |
| 8,000 UNDER 10,000 | 1,000 | 372 | 303 | 425 | 485 | 9,001 | 17 |
| 10,000 UNDER 12,000 | 878 | 361 | 282 | 404 | 440 | 9,599 | 35 |
| 12,000 UNDER 14,000 | 873 | 410 | 267 | 469 | 464 | 11,356 | 61 |
| 14,000 UNDER 16,000 | 743 | 388 | 202 | 464 | 455 | 11,119 | 71 |
| 16,000 UNDER 18,000 | 729 | 429 | 196 | 515 | 435 | 12,393 | 92 |
| 18,000 UNDER 20,000 | 697 | 415 | 198 | 573 | 492 | 13,233 | 126 |
| 20,000 UNDER 22,000 | 574 | 404 | 146 | 507 | 435 | 12,052 | 118 |
| 22,000 UNDER 24,000 | 631 | 451 | 184 | 595 | 485 | 14,510 | 179 |
| 24,000 UNDER 26,000 | 526 | 400 | 123 | 498 | 498 | 13,135 | 176 |
| 26,000 UNDER 28,000 | 488 | 366 | 114 | 475 | 487 | 13,197 | 201 |
| 28,000 UNDER 30,000 | 509 | 397 | 107 | 501 | 480 | 14,744 | 250 |
| 30,000 UNDER 32,000 | 454 | 374 | 96 | 446 | 471 | 14,077 | 251 |
| 32,000 UNDER 34,000 | 374 | 316 | 66 | 371 | 381 | 12,338 | 238 |
| 34,000 UNDER 36,000 | 353 | 298 | 47 | 350 | 399 | 12,349 | 257 |
| 36,000 UNDER 38,000 | 300 | 252 | 39 | 298 | 314 | 11,088 | 261 |
| 38,000 UNDER 40,000 | 261 | 228 | 34 | 257 | 295 | 10,192 | 253 |
| 40,000 UNDER 45,000 | 540 | 492 | 61 | 536 | 617 | 22,837 | 590 |
| 45,000 UNDER 50,000 | 407 | 368 | 44 | 405 | 476 | 19,304 | 579 |
| 50,000 UNDER 75,000 | 725 | 672 | 40 | 722 | 761 | 42,580 | 1,623 |
| 75,000 UNDER 100,000 | 103 | 91 | * | 103 | 105 | 8,711 | 454 |
| 100,000 AND OVER | 145 | 128 | * | 144 | 142 | 24,549 | 1,696 |
| TOTALS | 15,992 | 8,858 | 4,443 | 9,446 | 10,781 | $320,772 | $7,533 |

| Adjusted Gross Income Class | SOLANO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 451 | 209 | 77 | * | 257 | $ -7,523 | $ 1 |
| $1 UNDER $2,000 | 7,159 | 913 | 3,919 | 100 | 1,617 | 4,128 | 1 |
| 2,000 UNDER 4,000 | 4,738 | 386 | 1,159 | 157 | 1,097 | 14,226 | 2 |
| 4,000 UNDER 6,000 | 4,895 | 548 | 1,469 | * | 1,395 | 24,532 | 1 |
| 6,000 UNDER 8,000 | 4,995 | 784 | 1,747 | 2,302 | 1,876 | 34,988 | 24 |
| 8,000 UNDER 10,000 | 4,869 | 1,006 | 1,829 | 2,721 | 1,994 | 43,885 | 107 |
| 10,000 UNDER 12,000 | 4,793 | 1,222 | 1,943 | 2,651 | 2,277 | 52,652 | 236 |
| 12,000 UNDER 14,000 | 4,576 | 1,382 | 1,905 | 2,770 | 2,375 | 59,479 | 395 |
| 14,000 UNDER 16,000 | 4,438 | 1,462 | 1,910 | 2,932 | 2,429 | 66,494 | 553 |
| 16,000 UNDER 18,000 | 4,597 | 1,659 | 2,095 | 3,237 | 2,947 | 78,169 | 766 |
| 18,000 UNDER 20,000 | 4,189 | 1,673 | 1,817 | 3,267 | 2,878 | 79,597 | 881 |
| 20,000 UNDER 22,000 | 3,937 | 1,707 | 1,660 | 3,290 | 2,741 | 82,603 | 1,041 |
| 22,000 UNDER 24,000 | 3,696 | 1,689 | 1,459 | 3,256 | 2,821 | 84,960 | 1,233 |
| 24,000 UNDER 26,000 | 3,473 | 1,789 | 1,343 | 3,161 | 2,822 | 86,830 | 1,364 |
| 26,000 UNDER 28,000 | 3,313 | 1,790 | 1,277 | 3,096 | 2,810 | 89,427 | 1,562 |
| 28,000 UNDER 30,000 | 3,332 | 1,875 | 1,215 | 3,180 | 3,062 | 96,627 | 1,813 |
| 30,000 UNDER 32,000 | 3,416 | 2,067 | 1,174 | 3,298 | 3,193 | 105,918 | 2,111 |
| 32,000 UNDER 34,000 | 3,379 | 2,156 | 1,064 | 3,280 | 3,508 | 111,503 | 2,339 |
| 34,000 UNDER 36,000 | 3,292 | 2,289 | 1,008 | 3,227 | 3,599 | 115,210 | 2,485 |
| 36,000 UNDER 38,000 | 3,081 | 2,237 | 827 | 3,035 | 3,516 | 114,004 | 2,548 |
| 38,000 UNDER 40,000 | 2,899 | 2,238 | 714 | 2,858 | 3,458 | 112,998 | 2,592 |
| 40,000 UNDER 45,000 | 6,640 | 5,440 | 1,410 | 6,588 | 8,196 | 281,663 | 6,887 |
| 45,000 UNDER 50,000 | 5,426 | 4,785 | 854 | 5,390 | 6,883 | 257,292 | 6,821 |
| 50,000 UNDER 75,000 | 13,681 | 12,881 | 1,376 | 13,642 | 17,828 | 813,626 | 27,317 |
| 75,000 UNDER 100,000 | 2,370 | 2,229 | 122 | 2,356 | 2,999 | 198,829 | 9,079 |
| 100,000 AND OVER | 1,129 | 1,000 | 41 | 1,125 | 1,243 | 206,163 | 13,798 |
| TOTALS | 112,764 | 57,416 | 35,414 | 81,004 | 89,821 | $3,208,280 | $85,957 |

FOOTNOTES FOLLOW THIS SECTION.

## Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | SONOMA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 1,137 | 518 | 233 | 28 | 579 | $ -21,521 | $ 23 |
| $1 UNDER $2,000 | 9,719 | 1,443 | 5,493 | 150 | 1,807 | 5,825 | 6 |
| 2,000 UNDER 4,000 | 6,960 | 635 | 2,103 | 205 | 1,428 | 21,022 | 6 |
| 4,000 UNDER 6,000 | 7,592 | 935 | 2,826 | 103 | 1,933 | 38,019 | 2 |
| 6,000 UNDER 8,000 | 8,080 | 1,306 | 3,381 | 3,627 | 2,573 | 56,516 | 39 |
| 8,000 UNDER 10,000 | 7,852 | 1,609 | 3,549 | 4,300 | 3,057 | 70,682 | 183 |
| 10,000 UNDER 12,000 | 7,676 | 1,857 | 3,719 | 4,568 | 3,335 | 84,363 | 417 |
| 12,000 UNDER 14,000 | 7,182 | 1,945 | 3,437 | 4,591 | 3,200 | 93,216 | 681 |
| 14,000 UNDER 16,000 | 7,044 | 2,075 | 3,503 | 4,903 | 3,287 | 105,545 | 983 |
| 16,000 UNDER 18,000 | 6,675 | 2,130 | 3,370 | 5,039 | 3,270 | 113,481 | 1,286 |
| 18,000 UNDER 20,000 | 6,166 | 2,126 | 3,057 | 5,127 | 3,224 | 117,107 | 1,551 |
| 20,000 UNDER 22,000 | 5,729 | 2,267 | 2,672 | 4,979 | 3,254 | 120,251 | 1,736 |
| 22,000 UNDER 24,000 | 5,440 | 2,367 | 2,507 | 4,975 | 3,323 | 124,991 | 2,010 |
| 24,000 UNDER 26,000 | 5,088 | 2,376 | 2,229 | 4,691 | 3,288 | 127,084 | 2,264 |
| 26,000 UNDER 28,000 | 4,694 | 2,434 | 1,993 | 4,475 | 3,201 | 126,697 | 2,459 |
| 28,000 UNDER 30,000 | 4,512 | 2,490 | 1,763 | 4,344 | 3,269 | 130,822 | 2,697 |
| 30,000 UNDER 32,000 | 4,274 | 2,573 | 1,566 | 4,142 | 3,351 | 132,452 | 2,794 |
| 32,000 UNDER 34,000 | 3,947 | 2,551 | 1,282 | 3,863 | 3,394 | 130,228 | 2,872 |
| 34,000 UNDER 36,000 | 3,783 | 2,577 | 1,136 | 3,721 | 3,379 | 132,320 | 3,020 |
| 36,000 UNDER 38,000 | 3,640 | 2,624 | 1,005 | 3,592 | 3,400 | 134,621 | 3,215 |
| 38,000 UNDER 40,000 | 3,175 | 2,437 | 831 | 3,149 | 3,277 | 123,826 | 2,987 |
| 40,000 UNDER 45,000 | 7,233 | 5,800 | 1,660 | 7,186 | 7,403 | 306,668 | 7,989 |
| 45,000 UNDER 50,000 | 5,988 | 5,149 | 1,061 | 5,954 | 6,381 | 284,030 | 8,054 |
| 50,000 UNDER 75,000 | 14,784 | 13,340 | 1,634 | 14,741 | 16,131 | 882,201 | 31,806 |
| 75,000 UNDER 100,000 | 3,480 | 3,142 | 202 | 3,470 | 3,595 | 295,401 | 14,213 |
| 100,000 AND OVER | 2,976 | 2,560 | 117 | 2,962 | 3,106 | 599,868 | 41,444 |
| TOTALS | 154,826 | 71,266 | 56,329 | 108,885 | 97,445 | $4,335,715 | $134,737 |

| Adjusted Gross Income Class | STANISLAUS | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 922 | 572 | 141 | * | 558 | $ -20,897 | $ 6 |
| $1 UNDER $2,000 | 12,760 | 2,798 | 8,387 | 140 | 5,479 | 6,038 | 1 |
| 2,000 UNDER 4,000 | 7,010 | 1,051 | 2,152 | 206 | 2,874 | 21,063 | 3 |
| 4,000 UNDER 6,000 | 7,789 | 1,500 | 2,731 | * | 3,872 | 38,902 | 1 |
| 6,000 UNDER 8,000 | 7,476 | 1,809 | 2,851 | 2,963 | 4,020 | 52,161 | 28 |
| 8,000 UNDER 10,000 | 6,842 | 2,076 | 2,789 | 3,348 | 3,896 | 61,442 | 137 |
| 10,000 UNDER 12,000 | 6,384 | 2,183 | 2,758 | 3,197 | 4,163 | 70,285 | 300 |
| 12,000 UNDER 14,000 | 6,157 | 2,419 | 2,751 | 3,363 | 4,394 | 79,881 | 485 |
| 14,000 UNDER 16,000 | 5,841 | 2,538 | 2,707 | 3,603 | 4,580 | 87,601 | 627 |
| 16,000 UNDER 18,000 | 5,204 | 2,456 | 2,340 | 3,547 | 4,316 | 88,432 | 760 |
| 18,000 UNDER 20,000 | 4,650 | 2,380 | 2,043 | 3,641 | 4,070 | 88,205 | 878 |
| 20,000 UNDER 22,000 | 4,513 | 2,407 | 1,982 | 3,778 | 3,888 | 94,755 | 1,103 |
| 22,000 UNDER 24,000 | 4,259 | 2,414 | 1,770 | 3,773 | 3,956 | 97,931 | 1,311 |
| 24,000 UNDER 26,000 | 3,974 | 2,471 | 1,539 | 3,678 | 3,939 | 99,285 | 1,456 |
| 26,000 UNDER 28,000 | 3,702 | 2,454 | 1,395 | 3,537 | 3,713 | 99,911 | 1,617 |
| 28,000 UNDER 30,000 | 3,651 | 2,599 | 1,230 | 3,525 | 3,940 | 105,839 | 1,784 |
| 30,000 UNDER 32,000 | 3,342 | 2,475 | 967 | 3,257 | 3,712 | 103,565 | 1,858 |
| 32,000 UNDER 34,000 | 3,307 | 2,561 | 903 | 3,255 | 3,835 | 109,113 | 2,085 |
| 34,000 UNDER 36,000 | 2,937 | 2,358 | 764 | 2,900 | 3,384 | 102,754 | 2,129 |
| 36,000 UNDER 38,000 | 2,678 | 2,197 | 608 | 2,650 | 3,089 | 99,010 | 2,167 |
| 38,000 UNDER 40,000 | 2,426 | 2,035 | 502 | 2,407 | 2,874 | 94,583 | 2,170 |
| 40,000 UNDER 45,000 | 4,964 | 4,393 | 850 | 4,939 | 5,906 | 210,355 | 5,180 |
| 45,000 UNDER 50,000 | 3,616 | 3,277 | 523 | 3,606 | 4,369 | 171,384 | 4,805 |
| 50,000 UNDER 75,000 | 7,848 | 7,321 | 731 | 7,817 | 9,197 | 464,092 | 16,807 |
| 75,000 UNDER 100,000 | 1,676 | 1,559 | 84 | 1,670 | 1,881 | 142,628 | 7,029 |
| 100,000 AND OVER | 1,655 | 1,498 | 35 | 1,651 | 1,931 | 372,847 | 26,570 |
| TOTALS | 125,583 | 63,801 | 45,533 | 76,548 | 101,836 | $2,941,165 | $81,297 |

## Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | SUTTER | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 268 | 159 | 33 | * | 225 | $ -7,387 | + |
| $1 UNDER $2,000 | 2,115 | 438 | 1,356 | 26 | 687 | 1,031 | + |
| 2,000 UNDER 4,000 | 1,289 | 204 | 411 | 37 | 439 | 3,891 | + |
| 4,000 UNDER 6,000 | 1,365 | 342 | 488 | * | 704 | 6,849 | + |
| 6,000 UNDER 8,000 | 1,352 | 469 | 549 | 455 | 803 | 9,423 | $ 4 |
| 8,000 UNDER 10,000 | 1,254 | 445 | 506 | 559 | 794 | 11,291 | 23 |
| 10,000 UNDER 12,000 | 1,238 | 547 | 560 | 517 | 945 | 13,581 | 47 |
| 12,000 UNDER 14,000 | 1,177 | 534 | 534 | 587 | 976 | 15,268 | 79 |
| 14,000 UNDER 16,000 | 1,052 | 537 | 478 | 609 | 864 | 15,788 | 96 |
| 16,000 UNDER 18,000 | 983 | 530 | 425 | 634 | 838 | 16,678 | 126 |
| 18,000 UNDER 20,000 | 858 | 484 | 366 | 658 | 794 | 16,301 | 154 |
| 20,000 UNDER 22,000 | 775 | 464 | 288 | 648 | 664 | 16,263 | 176 |
| 22,000 UNDER 24,000 | 664 | 450 | 220 | 589 | 605 | 15,248 | 180 |
| 24,000 UNDER 26,000 | 633 | 448 | 210 | 584 | 614 | 15,819 | 210 |
| 26,000 UNDER 28,000 | 601 | 422 | 184 | 563 | 546 | 16,206 | 241 |
| 28,000 UNDER 30,000 | 577 | 435 | 158 | 557 | 585 | 16,727 | 276 |
| 30,000 UNDER 32,000 | 534 | 405 | 137 | 523 | 521 | 16,533 | 290 |
| 32,000 UNDER 34,000 | 491 | 396 | 106 | 483 | 483 | 16,199 | 302 |
| 34,000 UNDER 36,000 | 433 | 363 | 82 | 429 | 438 | 15,146 | 297 |
| 36,000 UNDER 38,000 | 436 | 375 | 89 | 433 | 445 | 16,132 | 344 |
| 38,000 UNDER 40,000 | 370 | 314 | 69 | 367 | 398 | 14,421 | 343 |
| 40,000 UNDER 45,000 | 790 | 697 | 110 | 786 | 887 | 33,474 | 845 |
| 45,000 UNDER 50,000 | 634 | 580 | 77 | 631 | 710 | 30,016 | 851 |
| 50,000 UNDER 75,000 | 1,386 | 1,308 | 80 | 1,380 | 1,490 | 82,165 | 3,035 |
| 75,000 UNDER 100,000 | 316 | 286 | * | 314 | 343 | 26,820 | 1,355 |
| 100,000 AND OVER | 306 | 272 | * | 306 | 330 | 53,738 | 3,708 |
| TOTALS | 21,897 | 11,904 | 7,536 | 12,695 | 17,128 | $487,621 | $12,982 |

| Adjusted Gross Income Class | TEHAMA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 137 | 76 | * | * | 48 | $ -4,955 | $ 1 |
| $1 UNDER $2,000 | 1,557 | 418 | 1,119 | 17 | 427 | 582 | + |
| 2,000 UNDER 4,000 | 753 | 148 | 235 | 17 | 257 | 2,292 | + |
| 4,000 UNDER 6,000 | 926 | 227 | 301 | * | 359 | 4,627 | + |
| 6,000 UNDER 8,000 | 883 | 302 | 316 | 260 | 415 | 6,163 | 2 |
| 8,000 UNDER 10,000 | 834 | 301 | 323 | 382 | 430 | 7,464 | 15 |
| 10,000 UNDER 12,000 | 916 | 411 | 310 | 392 | 543 | 10,060 | 36 |
| 12,000 UNDER 14,000 | 781 | 386 | 273 | 365 | 520 | 10,138 | 47 |
| 14,000 UNDER 16,000 | 803 | 441 | 273 | 456 | 585 | 12,029 | 70 |
| 16,000 UNDER 18,000 | 664 | 397 | 226 | 437 | 487 | 11,290 | 77 |
| 18,000 UNDER 20,000 | 655 | 424 | 206 | 526 | 532 | 12,445 | 101 |
| 20,000 UNDER 22,000 | 607 | 419 | 219 | 526 | 510 | 12,752 | 122 |
| 22,000 UNDER 24,000 | 541 | 374 | 172 | 507 | 485 | 12,415 | 149 |
| 24,000 UNDER 26,000 | 468 | 361 | 122 | 447 | 363 | 11,684 | 153 |
| 26,000 UNDER 28,000 | 459 | 340 | 102 | 446 | 419 | 12,400 | 199 |
| 28,000 UNDER 30,000 | 443 | 351 | 112 | 431 | 471 | 12,855 | 209 |
| 30,000 UNDER 32,000 | 430 | 350 | 85 | 417 | 417 | 13,337 | 238 |
| 32,000 UNDER 34,000 | 327 | 282 | 62 | 326 | 331 | 10,762 | 203 |
| 34,000 UNDER 36,000 | 329 | 289 | 59 | 326 | 329 | 11,508 | 242 |
| 36,000 UNDER 38,000 | 262 | 227 | 46 | 259 | 294 | 9,705 | 215 |
| 38,000 UNDER 40,000 | 251 | 222 | 34 | 250 | 260 | 9,785 | 240 |
| 40,000 UNDER 45,000 | 528 | 490 | 64 | 526 | 600 | 22,412 | 588 |
| 45,000 UNDER 50,000 | 336 | 312 | 32 | 334 | 353 | 15,934 | 494 |
| 50,000 UNDER 75,000 | 615 | 572 | 47 | 614 | 666 | 35,903 | 1,387 |
| 75,000 UNDER 100,000 | 126 | 112 | * | 124 | 109 | 10,653 | 562 |
| 100,000 AND OVER | 102 | 88 | * | 102 | 80 | 17,496 | 1,241 |
| TOTALS | 14,733 | 8,320 | 4,757 | 8,504 | 10,290 | $291,736 | $6,591 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | TRINITY | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 49 | 32 | * | * | 25 | $ -470 | + |
| $1 UNDER $2,000 | 364 | 100 | 217 | * | 93 | 185 | + |
| 2,000 UNDER 4,000 | 229 | 52 | 58 | 7 | 74 | 701 | + |
| 4,000 UNDER 6,000 | 256 | 60 | 79 | * | 72 | 1,279 | + |
| 6,000 UNDER 8,000 | 269 | 86 | 97 | 94 | 109 | 1,881 | $ 1 |
| 8,000 UNDER 10,000 | 231 | 107 | 70 | 87 | 109 | 2,090 | 4 |
| 10,000 UNDER 12,000 | 256 | 121 | 82 | 105 | 127 | 2,805 | 9 |
| 12,000 UNDER 14,000 | 216 | 112 | 72 | 110 | 110 | 2,803 | 12 |
| 14,000 UNDER 16,000 | 204 | 117 | 66 | 119 | 95 | 3,063 | 15 |
| 16,000 UNDER 18,000 | 176 | 108 | 57 | 110 | 145 | 2,986 | 18 |
| 18,000 UNDER 20,000 | 198 | 129 | 55 | 157 | 130 | 3,758 | 33 |
| 20,000 UNDER 22,000 | 149 | 99 | 45 | 137 | 108 | 3,123 | 32 |
| 22,000 UNDER 24,000 | 158 | 112 | 36 | 154 | 121 | 3,631 | 45 |
| 24,000 UNDER 26,000 | 153 | 113 | 44 | 146 | 128 | 3,818 | 53 |
| 26,000 UNDER 28,000 | 154 | 114 | 48 | 150 | 147 | 4,166 | 67 |
| 28,000 UNDER 30,000 | 147 | 106 | 42 | 147 | 143 | 4,256 | 80 |
| 30,000 UNDER 32,000 | 151 | 122 | 38 | 150 | 136 | 4,687 | 90 |
| 32,000 UNDER 34,000 | 109 | 93 | 28 | 108 | 131 | 3,597 | 66 |
| 34,000 UNDER 36,000 | 91 | 82 | 21 | 89 | 96 | 3,187 | 64 |
| 36,000 UNDER 38,000 | 96 | 78 | 16 | 95 | 86 | 3,557 | 84 |
| 38,000 UNDER 40,000 | 90 | 78 | 8 | 90 | 111 | 3,513 | 85 |
| 40,000 UNDER 45,000 | 167 | 154 | 27 | 167 | 189 | 7,066 | 184 |
| 45,000 UNDER 50,000 | 99 | 92 | 8 | 99 | 94 | 4,685 | 138 |
| 50,000 UNDER 75,000 | 193 | 182 | 18 | 193 | 185 | 11,207 | 414 |
| 75,000 UNDER 100,000 | 31 | 28 | * | 30 | 20 | 2,620 | 132 |
| 100,000 AND OVER | 24 | 23 | * | 24 | 14 | 3,747 | 264 |
| TOTALS | 4,260 | 2,500 | 1,236 | 2,575 | 2,798 | $87,941 | $1,890 |

| Adjusted Gross Income Class | TULARE | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Number of Returns** | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 903 | 591 | 87 | 11 | 637 | $ -31,235 | $ 2 |
| $1 UNDER $2,000 | 8,815 | 2,262 | 5,800 | 84 | 4,776 | 4,443 | 6 |
| 2,000 UNDER 4,000 | 6,724 | 1,738 | 2,668 | 127 | 5,367 | 20,443 | 2 |
| 4,000 UNDER 6,000 | 7,809 | 2,375 | 3,546 | 74 | 7,398 | 38,975 | 1 |
| 6,000 UNDER 8,000 | 7,728 | 2,756 | 3,655 | 2,199 | 8,209 | 53,899 | 21 |
| 8,000 UNDER 10,000 | 6,613 | 2,545 | 3,001 | 2,394 | 6,975 | 59,333 | 99 |
| 10,000 UNDER 12,000 | 5,449 | 2,317 | 2,392 | 2,114 | 5,341 | 59,849 | 192 |
| 12,000 UNDER 14,000 | 5,055 | 2,500 | 2,136 | 2,198 | 5,379 | 65,591 | 296 |
| 14,000 UNDER 16,000 | 4,562 | 2,376 | 1,929 | 2,344 | 5,047 | 68,370 | 379 |
| 16,000 UNDER 18,000 | 3,968 | 2,171 | 1,644 | 2,478 | 4,371 | 67,335 | 476 |
| 18,000 UNDER 20,000 | 3,577 | 2,177 | 1,376 | 2,578 | 3,942 | 67,887 | 549 |
| 20,000 UNDER 22,000 | 3,208 | 2,082 | 1,164 | 2,504 | 3,643 | 67,280 | 608 |
| 22,000 UNDER 24,000 | 2,972 | 2,064 | 1,017 | 2,545 | 3,352 | 68,267 | 725 |
| 24,000 UNDER 26,000 | 2,751 | 1,990 | 940 | 2,502 | 3,137 | 68,769 | 870 |
| 26,000 UNDER 28,000 | 2,574 | 1,914 | 798 | 2,424 | 2,981 | 69,440 | 968 |
| 28,000 UNDER 30,000 | 2,402 | 1,856 | 634 | 2,338 | 2,796 | 69,672 | 1,071 |
| 30,000 UNDER 32,000 | 2,148 | 1,727 | 524 | 2,096 | 2,512 | 66,563 | 1,123 |
| 32,000 UNDER 34,000 | 1,943 | 1,589 | 403 | 1,916 | 2,330 | 64,138 | 1,168 |
| 34,000 UNDER 36,000 | 1,814 | 1,517 | 371 | 1,794 | 2,171 | 63,478 | 1,247 |
| 36,000 UNDER 38,000 | 1,589 | 1,385 | 254 | 1,574 | 1,999 | 58,790 | 1,205 |
| 38,000 UNDER 40,000 | 1,419 | 1,229 | 215 | 1,407 | 1,711 | 55,291 | 1,242 |
| 40,000 UNDER 45,000 | 2,923 | 2,637 | 385 | 2,905 | 3,617 | 123,721 | 2,993 |
| 45,000 UNDER 50,000 | 2,130 | 1,982 | 194 | 2,117 | 2,692 | 100,943 | 2,816 |
| 50,000 UNDER 75,000 | 4,581 | 4,274 | 318 | 4,565 | 5,448 | 271,281 | 9,929 |
| 75,000 UNDER 100,000 | 1,106 | 1,000 | 49 | 1,100 | 1,235 | 94,289 | 4,785 |
| 100,000 AND OVER | 1,052 | 920 | 33 | 1,049 | 1,207 | 197,640 | 13,704 |
| TOTALS | 95,815 | 51,974 | 35,533 | 49,437 | 98,273 | $1,914,452 | $46,477 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | TUOLUMNE | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 163 | 101 | 21 | * | 68 | $ -2,117 | $ 1 |
| $1 UNDER $2,000 | 1,249 | 251 | 741 | 12 | 310 | 726 | + |
| 2,000 UNDER 4,000 | 915 | 115 | 257 | 31 | 173 | 2,756 | + |
| 4,000 UNDER 6,000 | 949 | 195 | 320 | * | 243 | 4,756 | + |
| 6,000 UNDER 8,000 | 985 | 267 | 316 | 358 | 289 | 6,850 | 3 |
| 8,000 UNDER 10,000 | 994 | 316 | 368 | 466 | 331 | 8,930 | 18 |
| 10,000 UNDER 12,000 | 908 | 390 | 334 | 415 | 360 | 9,964 | 37 |
| 12,000 UNDER 14,000 | 888 | 438 | 311 | 447 | 379 | 11,544 | 55 |
| 14,000 UNDER 16,000 | 804 | 414 | 279 | 447 | 366 | 12,027 | 73 |
| 16,000 UNDER 18,000 | 712 | 402 | 234 | 493 | 330 | 12,105 | 94 |
| 18,000 UNDER 20,000 | 730 | 463 | 252 | 560 | 476 | 13,882 | 123 |
| 20,000 UNDER 22,000 | 648 | 402 | 215 | 573 | 410 | 13,575 | 143 |
| 22,000 UNDER 24,000 | 656 | 448 | 219 | 599 | 464 | 15,090 | 180 |
| 24,000 UNDER 26,000 | 577 | 400 | 172 | 550 | 416 | 14,410 | 201 |
| 26,000 UNDER 28,000 | 503 | 353 | 158 | 484 | 357 | 13,590 | 223 |
| 28,000 UNDER 30,000 | 516 | 378 | 149 | 506 | 436 | 14,964 | 263 |
| 30,000 UNDER 32,000 | 509 | 394 | 135 | 498 | 481 | 15,775 | 297 |
| 32,000 UNDER 34,000 | 435 | 355 | 107 | 429 | 406 | 14,348 | 277 |
| 34,000 UNDER 36,000 | 413 | 354 | 95 | 405 | 373 | 14,444 | 298 |
| 36,000 UNDER 38,000 | 382 | 321 | 93 | 382 | 389 | 14,124 | 312 |
| 38,000 UNDER 40,000 | 332 | 278 | 62 | 332 | 307 | 12,948 | 310 |
| 40,000 UNDER 45,000 | 672 | 580 | 122 | 667 | 718 | 28,511 | 760 |
| 45,000 UNDER 50,000 | 532 | 484 | 68 | 527 | 580 | 25,234 | 724 |
| 50,000 UNDER 75,000 | 1,093 | 1,008 | 100 | 1,088 | 1,028 | 64,397 | 2,426 |
| 75,000 UNDER 100,000 | 203 | 185 | * | 203 | 153 | 17,234 | 840 |
| 100,000 AND OVER | 166 | 151 | * | 164 | 136 | 27,499 | 1,825 |
| TOTALS | 16,934 | 9,443 | 5,144 | 10,648 | 9,979 | $387,566 | $9,483 |

| Adjusted Gross Income Class | VENTURA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 1,461 | 720 | 291 | 38 | 809 | $ -47,033 | $ 50 |
| $1 UNDER $2,000 | 13,743 | 2,022 | 6,214 | 219 | 2,594 | 9,615 | 4 |
| 2,000 UNDER 4,000 | 11,880 | 1,358 | 2,936 | 338 | 3,654 | 35,919 | 6 |
| 4,000 UNDER 6,000 | 12,615 | 1,899 | 4,183 | 154 | 5,525 | 63,162 | 3 |
| 6,000 UNDER 8,000 | 12,689 | 2,584 | 5,044 | 5,414 | 7,113 | 88,732 | 54 |
| 8,000 UNDER 10,000 | 11,841 | 2,786 | 5,049 | 6,273 | 7,196 | 106,568 | 263 |
| 10,000 UNDER 12,000 | 11,400 | 3,049 | 4,970 | 6,299 | 7,365 | 125,242 | 595 |
| 12,000 UNDER 14,000 | 10,610 | 3,234 | 4,877 | 6,279 | 7,335 | 137,836 | 934 |
| 14,000 UNDER 16,000 | 10,497 | 3,404 | 4,940 | 6,702 | 7,532 | 157,430 | 1,334 |
| 16,000 UNDER 18,000 | 9,718 | 3,420 | 4,577 | 6,747 | 7,187 | 165,177 | 1,712 |
| 18,000 UNDER 20,000 | 9,096 | 3,387 | 4,260 | 6,980 | 6,992 | 172,612 | 2,111 |
| 20,000 UNDER 22,000 | 8,418 | 3,427 | 3,851 | 6,807 | 6,541 | 176,655 | 2,359 |
| 22,000 UNDER 24,000 | 7,721 | 3,456 | 3,437 | 6,582 | 6,418 | 177,466 | 2,642 |
| 24,000 UNDER 26,000 | 7,230 | 3,488 | 3,153 | 6,398 | 6,013 | 180,722 | 2,998 |
| 26,000 UNDER 28,000 | 6,903 | 3,455 | 2,949 | 6,329 | 5,859 | 186,358 | 3,405 |
| 28,000 UNDER 30,000 | 6,799 | 3,622 | 2,693 | 6,381 | 6,045 | 197,134 | 3,827 |
| 30,000 UNDER 32,000 | 6,455 | 3,688 | 2,427 | 6,110 | 5,801 | 200,015 | 4,111 |
| 32,000 UNDER 34,000 | 6,170 | 3,742 | 2,163 | 5,940 | 5,844 | 203,627 | 4,397 |
| 34,000 UNDER 36,000 | 5,902 | 3,787 | 1,884 | 5,726 | 5,843 | 206,470 | 4,579 |
| 36,000 UNDER 38,000 | 5,684 | 3,808 | 1,688 | 5,546 | 5,811 | 210,221 | 4,944 |
| 38,000 UNDER 40,000 | 5,347 | 3,826 | 1,455 | 5,246 | 5,751 | 208,497 | 4,975 |
| 40,000 UNDER 45,000 | 12,378 | 9,554 | 2,843 | 12,245 | 13,719 | 525,361 | 12,960 |
| 45,000 UNDER 50,000 | 10,591 | 8,881 | 1,929 | 10,503 | 12,367 | 502,239 | 13,373 |
| 50,000 UNDER 75,000 | 32,035 | 29,150 | 3,475 | 31,915 | 38,994 | 1,933,244 | 64,491 |
| 75,000 UNDER 100,000 | 9,408 | 8,807 | 496 | 9,375 | 11,364 | 797,610 | 35,125 |
| 100,000 AND OVER | 6,678 | 6,047 | 215 | 6,656 | 8,123 | 1,262,109 | 81,800 |
| TOTALS | 253,269 | 126,601 | 81,999 | 177,202 | 207,795 | $7,982,988 | $253,052 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | YOLO | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 309 | 158 | 51 | * | 198 | $ -13,179 | $ 6 |
| $1 UNDER $2,000 | 4,609 | 616 | 3,103 | 53 | 934 | 2,344 | + |
| 2,000 UNDER 4,000 | 3,077 | 285 | 1,218 | 79 | 701 | 9,296 | 1 |
| 4,000 UNDER 6,000 | 3,185 | 438 | 1,514 | * | 1,141 | 15,872 | 1 |
| 6,000 UNDER 8,000 | 3,013 | 607 | 1,491 | 1,448 | 1,325 | 21,009 | 13 |
| 8,000 UNDER 10,000 | 2,908 | 697 | 1,424 | 1,685 | 1,483 | 26,190 | 71 |
| 10,000 UNDER 12,000 | 2,718 | 743 | 1,401 | 1,603 | 1,495 | 29,846 | 153 |
| 12,000 UNDER 14,000 | 2,520 | 830 | 1,298 | 1,589 | 1,501 | 32,722 | 234 |
| 14,000 UNDER 16,000 | 2,214 | 816 | 1,142 | 1,497 | 1,326 | 33,168 | 284 |
| 16,000 UNDER 18,000 | 2,040 | 767 | 1,061 | 1,516 | 1,363 | 34,637 | 366 |
| 18,000 UNDER 20,000 | 2,017 | 783 | 1,013 | 1,652 | 1,370 | 38,262 | 479 |
| 20,000 UNDER 22,000 | 1,840 | 796 | 875 | 1,593 | 1,349 | 38,617 | 532 |
| 22,000 UNDER 24,000 | 1,651 | 809 | 738 | 1,492 | 1,205 | 37,961 | 579 |
| 24,000 UNDER 26,000 | 1,499 | 814 | 663 | 1,410 | 1,120 | 37,428 | 631 |
| 26,000 UNDER 28,000 | 1,400 | 774 | 593 | 1,352 | 1,135 | 37,784 | 712 |
| 28,000 UNDER 30,000 | 1,279 | 780 | 490 | 1,252 | 1,061 | 37,084 | 732 |
| 30,000 UNDER 32,000 | 1,244 | 790 | 402 | 1,223 | 1,054 | 38,550 | 794 |
| 32,000 UNDER 34,000 | 1,176 | 773 | 344 | 1,156 | 1,069 | 38,816 | 852 |
| 34,000 UNDER 36,000 | 1,134 | 808 | 310 | 1,118 | 1,078 | 39,712 | 894 |
| 36,000 UNDER 38,000 | 1,078 | 800 | 271 | 1,069 | 1,059 | 39,890 | 934 |
| 38,000 UNDER 40,000 | 882 | 690 | 219 | 876 | 886 | 34,383 | 858 |
| 40,000 UNDER 45,000 | 1,940 | 1,593 | 395 | 1,929 | 2,045 | 82,280 | 2,154 |
| 45,000 UNDER 50,000 | 1,627 | 1,411 | 243 | 1,622 | 1,715 | 77,180 | 2,249 |
| 50,000 UNDER 75,000 | 4,070 | 3,702 | 351 | 4,058 | 4,391 | 243,682 | 9,128 |
| 75,000 UNDER 100,000 | 1,141 | 1,042 | 37 | 1,136 | 1,283 | 97,256 | 4,867 |
| 100,000 AND OVER | 997 | 842 | 22 | 969 | 1,034 | 231,429 | 11,840 |
| TOTALS | 51,568 | 23,164 | 20,669 | 33,414 | 34,321 | $1,342,219 | $39,364 |

| Adjusted Gross Income Class | YUBA | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 212 | 121 | 27 | * | 85 | $ -4,263 | + |
| $1 UNDER $2,000 | 2,527 | 723 | 1,933 | * | 1,618 | 769 | + |
| 2,000 UNDER 4,000 | 935 | 181 | 333 | 24 | 434 | 2,837 | + |
| 4,000 UNDER 6,000 | 1,069 | 256 | 407 | 18 | 548 | 5,336 | + |
| 6,000 UNDER 8,000 | 1,127 | 362 | 439 | 373 | 703 | 7,890 | $ 3 |
| 8,000 UNDER 10,000 | 1,080 | 398 | 382 | 463 | 725 | 9,721 | 17 |
| 10,000 UNDER 12,000 | 1,039 | 462 | 409 | 423 | 715 | 11,422 | 37 |
| 12,000 UNDER 14,000 | 990 | 479 | 377 | 468 | 768 | 12,833 | 61 |
| 14,000 UNDER 16,000 | 919 | 506 | 313 | 494 | 740 | 13,785 | 72 |
| 16,000 UNDER 18,000 | 812 | 469 | 281 | 527 | 733 | 13,825 | 94 |
| 18,000 UNDER 20,000 | 684 | 424 | 223 | 503 | 665 | 12,972 | 101 |
| 20,000 UNDER 22,000 | 656 | 443 | 210 | 550 | 679 | 13,723 | 124 |
| 22,000 UNDER 24,000 | 587 | 423 | 151 | 511 | 588 | 13,498 | 136 |
| 24,000 UNDER 26,000 | 503 | 381 | 119 | 466 | 486 | 12,561 | 147 |
| 26,000 UNDER 28,000 | 469 | 369 | 118 | 443 | 479 | 12,633 | 167 |
| 28,000 UNDER 30,000 | 461 | 352 | 124 | 446 | 459 | 13,357 | 217 |
| 30,000 UNDER 32,000 | 418 | 318 | 98 | 409 | 417 | 12,953 | 235 |
| 32,000 UNDER 34,000 | 382 | 305 | 79 | 367 | 370 | 12,600 | 242 |
| 34,000 UNDER 36,000 | 318 | 265 | 60 | 316 | 353 | 11,116 | 220 |
| 36,000 UNDER 38,000 | 295 | 255 | 44 | 293 | 344 | 10,920 | 236 |
| 38,000 UNDER 40,000 | 247 | 217 | 37 | 243 | 283 | 9,629 | 218 |
| 40,000 UNDER 45,000 | 517 | 466 | 73 | 513 | 554 | 21,960 | 552 |
| 45,000 UNDER 50,000 | 346 | 322 | 32 | 345 | 378 | 16,372 | 469 |
| 50,000 UNDER 75,000 | 579 | 542 | 36 | 576 | 572 | 34,310 | 1,287 |
| 75,000 UNDER 100,000 | 112 | 105 | * | 112 | 88 | 9,562 | 498 |
| 100,000 AND OVER | 63 | 55 | * | 63 | 50 | 12,630 | 926 |
| TOTALS | 17,347 | 9,199 | 6,310 | 8,958 | 13,833 | $304,951 | $6,059 |

FOOTNOTES FOLLOW THIS SECTION.

## Table 7 (continued) †
## Personal Income Tax Statistics
## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
## 1987 Taxable Year

| Adjusted Gross Income Class | UNALLOCATED | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 1,182 | 481 | 309 | 27 | 705 | $ -46,137 | $ 74 |
| $1 UNDER $2,000 | 12,216 | 1,583 | 5,435 | 187 | 3.839 | 8,432 | 6 |
| 2,000 UNDER 4,000 | 10,065 | 1,118 | 3,323 | 254 | 4,161 | 30,141 | 6 |
| 4,000 UNDER 6,000 | 10,093 | 1,418 | 4,291 | 132 | 5,656 | 50,410 | 2 |
| 6,000 UNDER 8,000 | 9,929 | 1,776 | 4,770 | 4,031 | 6,860 | 69,395 | 37 |
| 8,000 UNDER 10,000 | 9,691 | 2,001 | 4,760 | 4,869 | 7,837 | 87,146 | 197 |
| 10,000 UNDER 12,000 | 8,570 | 2,098 | 4,647 | 4,435 | 7,570 | 94,048 | 426 |
| 12,000 UNDER 14,000 | 7,483 | 2,145 | 4,146 | 4,206 | 6,798 | 97,196 | 609 |
| 14,000 UNDER 16,000 | 6,824 | 2,139 | 3,843 | 4,272 | 6,097 | 102,254 | 828 |
| 16,000 UNDER 18,000 | 6,225 | 2,107 | 3,499 | 4,265 | 5,654 | 105,745 | 1,077 |
| 18,000 UNDER 20,000 | 5,435 | 2,041 | 3,022 | 4,040 | 5,034 | 103,170 | 1,208 |
| 20,000 UNDER 22,000 | 4,883 | 1,957 | 2,724 | 3,822 | 4,531 | 102,443 | 1,352 |
| 22,000 UNDER 24,000 | 4,345 | 1,803 | 2,335 | 3,693 | 3,951 | 99,889 | 1,553 |
| 24,000 UNDER 26,000 | 4,238 | 1,855 | 2,219 | 3,767 | 3,773 | 105,893 | 1,854 |
| 26,000 UNDER 28,000 | 3,798 | 1,793 | 1,924 | 3,456 | 3,605 | 102,547 | 1,920 |
| 28,000 UNDER 30,000 | 3,451 | 1,697 | 1,685 | 3,220 | 3,201 | 100,043 | 2,052 |
| 30,000 UNDER 32,000 | 3,335 | 1,758 | 1,553 | 3,171 | 3,107 | 103,302 | 2,209 |
| 32,000 UNDER 34,000 | 3,097 | 1,736 | 1,340 | 2,985 | 3,022 | 102,169 | 2,293 |
| 34,000 UNDER 36,000 | 2,895 | 1,698 | 1,204 | 2,793 | 2,999 | 101,274 | 2,365 |
| 36,000 UNDER 38,000 | 2,682 | 1,695 | 1,015 | 2,607 | 2,796 | 99,248 | 2,359 |
| 38,000 UNDER 40,000 | 2,439 | 1,572 | 945 | 2,381 | 2,518 | 95,120 | 2,380 |
| 40,000 UNDER 45,000 | 5,285 | 3,782 | 1,651 | 5,195 | 5,597 | 224,137 | 5,713 |
| 45,000 UNDER 50,000 | 4,147 | 3,243 | 1,161 | 4,083 | 4,594 | 196,645 | 5,334 |
| 50,000 UNDER 75,000 | 11,187 | 9,555 | 2,218 | 11,057 | 12,387 | 671,328 | 22,484 |
| 75,000 UNDER 100,000 | 3,263 | 2,866 | 398 | 3,234 | 3,559 | 277,959 | 11,948 |
| 100,000 AND OVER | 3,142 | 2,661 | 211 | 3,107 | 3,719 | 673,711 | 39,065 |
| TOTALS | 149,900 | 58,578 | 64,628 | 89,289 | 123,570 | $3,757,508 | $109,351 |

| Adjusted Gross Income Class | RESIDENT—OUT—OF—STATE—ADDRESS | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 917 | 434 | 188 | 20 | 477 | $ -34,333 | $ 27 |
| $1 UNDER $2,000 | 5,243 | 1,077 | 1,224 | 111 | 1,482 | 3,929 | 3 |
| 2,000 UNDER 4,000 | 5,401 | 676 | 1,239 | 138 | 1,248 | 16,311 | 5 |
| 4,000 UNDER 6,000 | 5,811 | 754 | 1,667 | 96 | 1,530 | 29,069 | 2 |
| 6,000 UNDER 8,000 | 5,943 | 981 | 2,001 | 2,814 | 1,870 | 41,523 | 30 |
| 8,000 UNDER 10,000 | 5,638 | 1,112 | 2,114 | 3,432 | 2,014 | 50,746 | 146 |
| 10,000 UNDER 12,000 | 5,420 | 1,260 | 2,253 | 3,352 | 2,202 | 59,540 | 319 |
| 12,000 UNDER 14,000 | 5,090 | 1,418 | 2,194 | 3,360 | 2,385 | 66,122 | 502 |
| 14,000 UNDER 16,000 | 4,778 | 1,474 | 2,169 | 3,402 | 2,286 | 71,613 | 710 |
| 16,000 UNDER 18,000 | 4,443 | 1,416 | 2,090 | 3,418 | 2,225 | 75,471 | 899 |
| 18,000 UNDER 20,000 | 3,910 | 1,339 | 1,900 | 3,148 | 1,978 | 74,275 | 1,043 |
| 20,000 UNDER 22,000 | 3,432 | 1,263 | 1,680 | 2,916 | 1,946 | 72,019 | 1,125 |
| 22,000 UNDER 24,000 | 3,184 | 1,269 | 1,560 | 2,872 | 1,625 | 73,146 | 1,322 |
| 24,000 UNDER 26,000 | 2,888 | 1,189 | 1,409 | 2,661 | 1,522 | 72,140 | 1,445 |
| 26,000 UNDER 28,000 | 2,642 | 1,192 | 1,255 | 2,493 | 1,469 | 71,305 | 1,543 |
| 28,000 UNDER 30,000 | 2,487 | 1,142 | 1,223 | 2,381 | 1,327 | 72,059 | 1,720 |
| 30,000 UNDER 32,000 | 2,318 | 1,163 | 1,110 | 2,232 | 1,285 | 71,805 | 1,800 |
| 32,000 UNDER 34,000 | 2,132 | 1,099 | 979 | 2,087 | 1,273 | 70,337 | 1,884 |
| 34,000 UNDER 36,000 | 1,902 | 995 | 874 | 1,859 | 1,062 | 66,521 | 1,907 |
| 36,000 UNDER 38,000 | 1,802 | 994 | 766 | 1,770 | 1,086 | 66,657 | 1,964 |
| 38,000 UNDER 40,000 | 1,666 | 983 | 702 | 1,636 | 1,135 | 64,960 | 1,925 |
| 40,000 UNDER 45,000 | 3,447 | 2,062 | 1,363 | 3,389 | 2,170 | 146,067 | 4,706 |
| 45,000 UNDER 50,000 | 2,748 | 1,797 | 978 | 2,718 | 1,903 | 130,253 | 4,407 |
| 50,000 UNDER 75,000 | 7,950 | 5,855 | 2,280 | 7,886 | 5,767 | 480,829 | 19,318 |
| 75,000 UNDER 100,000 | 3,165 | 2,468 | 673 | 3,155 | 2,558 | 271,448 | 13,604 |
| 100,000 AND OVER | 4,392 | 3,161 | 594 | 4,374 | 3,432 | 1,253,788 | 87,646 |
| TOTALS | 98,749 | 38,573 | 36,485 | 67,720 | 49,257 | $3,437,600 | $150,002 |

FOOTNOTES FOLLOW THIS SECTION.

# Table 7 (continued) †
# Personal Income Tax Statistics
# COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
# 1987 Taxable Year

| Adjusted Gross Income Class | NONRESIDENT | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 2,761 | 1,630 | 75 | 58 | 1,771 | $ -1,438,978 | $ 109 |
| $1 UNDER $2,000 | 5,884 | 2,024 | 588 | 155 | 2,028 | 3,548 | 812 |
| 2,000 UNDER 4,000 | 5,455 | 893 | 629 | 257 | 1,136 | 16,737 | 14 |
| 4,000 UNDER 6,000 | 7,301 | 1,240 | 1,107 | 180 | 1,874 | 36,757 | 9 |
| 6,000 UNDER 8,000 | 9,124 | 1,856 | 1,700 | 4,370 | 2,525 | 63,928 | 68 |
| 8,000 UNDER 10,000 | 9,338 | 2,210 | 2,044 | 5,437 | 2,862 | 84,083 | 188 |
| 10,000 UNDER 12,000 | 9,786 | 2,909 | 2,252 | 5,687 | 3,338 | 107,619 | 331 |
| 12,000 UNDER 14,000 | 9,807 | 3,544 | 2,393 | 5,970 | 3,751 | 127,324 | 542 |
| 14,000 UNDER 16,000 | 9,596 | 3,992 | 2,298 | 6,198 | 4,124 | 143,899 | 693 |
| 16,000 UNDER 18,000 | 8,857 | 4,056 | 2,183 | 6,207 | 4,299 | 150,554 | 874 |
| 18,000 UNDER 20,000 | 8,325 | 4,200 | 2,033 | 6,383 | 4,337 | 158,074 | 1,000 |
| 20,000 UNDER 22,000 | 7,936 | 4,208 | 1,985 | 6,347 | 4,392 | 166,582 | 1,157 |
| 22,000 UNDER 24,000 | 7,310 | 4,015 | 1,794 | 6,198 | 4,217 | 168,038 | 1,317 |
| 24,000 UNDER 26,000 | 6,832 | 3,996 | 1,681 | 5,963 | 4,157 | 170,710 | 1,454 |
| 26,000 UNDER 28,000 | 6,473 | 3,814 | 1,589 | 5,742 | 4,034 | 174,733 | 1,633 |
| 28,000 UNDER 30,000 | 5,979 | 3,643 | 1,437 | 5,335 | 3,944 | 173,325 | 1,708 |
| 30,000 UNDER 32,000 | 5,674 | 3,517 | 1,339 | 5,109 | 3,841 | 175,800 | 1,893 |
| 32,000 UNDER 34,000 | 5,383 | 3,493 | 1,286 | 4,827 | 3,767 | 177,592 | 1,924 |
| 34,000 UNDER 36,000 | 5,024 | 3,325 | 1,176 | 4,550 | 3,620 | 175,770 | 2,012 |
| 36,000 UNDER 38,000 | 4,612 | 3,135 | 1,078 | 4,204 | 3,314 | 170,548 | 2,034 |
| 38,000 UNDER 40,000 | 4,285 | 2,997 | 978 | 3,855 | 3,292 | 167,019 | 2,051 |
| 40,000 UNDER 45,000 | 9,458 | 6,826 | 2,128 | 8,578 | 7,499 | 401,123 | 5,112 |
| 45,000 UNDER 50,000 | 7,688 | 5,752 | 1,545 | 6,986 | 6,328 | 364,519 | 4,902 |
| 50,000 UNDER 75,000 | 23,759 | 18,900 | 3,781 | 21,529 | 20,804 | 1,440,805 | 21,338 |
| 75,000 UNDER 100,000 | 11,140 | 9,285 | 991 | 9,955 | 10,792 | 959,950 | 15,325 |
| 100,000 AND OVER | 27,539 | 23,665 | 595 | 22,731 | 32,396 | 11,744,445 | 94,600 |
| TOTALS | 225,326 | 129,125 | 40,685 | 162,811 | 148,442 | $16,084,504 | $163,100 |

| Adjusted Gross Income Class | STATE TOTALS | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of Returns | | | | Number of Dependents | Adjusted Gross Income (Thousands) | Tax Assessed (Thousands) |
| | All | Joint | Renters Credit | Taxable | | | |
| ZERO AND DEFICIT | 80,482 | 37,647 | 16,497 | 1,970 | 45,746 | $ -5,077,549 | $ 5,403 |
| $1 UNDER $2,000 | 801,932 | 125,578 | 466,976 | 9,648 | 212,660 | 444,040 | 1,274 |
| 2,000 UNDER 4,000 | 547,131 | 62,117 | 177,910 | 14,135 | 174,963 | 1,649,527 | 305 |
| 4,000 UNDER 6,000 | 593,253 | 85,255 | 231,272 | 7,391 | 240,528 | 2,968,276 | 312 |
| 6,000 UNDER 8,000 | 614,444 | 113,811 | 269,557 | 255,560 | 318,108 | 4,297,477 | 2,652 |
| 8,000 UNDER 10,000 | 600,603 | 134,749 | 282,849 | 305,711 | 362,808 | 5,400,911 | 12,779 |
| 10,000 UNDER 12,000 | 568,869 | 148,487 | 278,000 | 303,731 | 369,951 | 6,249,149 | 28,045 |
| 12,000 UNDER 14,000 | 540,370 | 157,461 | 267,889 | 319,914 | 363,625 | 7,018,017 | 46,805 |
| 14,000 UNDER 16,000 | 512,390 | 158,996 | 257,416 | 334,463 | 352,140 | 7,680,531 | 65,062 |
| 16,000 UNDER 18,000 | 486,516 | 159,590 | 246,275 | 347,606 | 340,517 | 8,265,441 | 87,336 |
| 18,000 UNDER 20,000 | 457,811 | 160,562 | 230,347 | 361,431 | 326,705 | 8,691,589 | 109,064 |
| 20,000 UNDER 22,000 | 426,005 | 160,483 | 211,397 | 355,535 | 310,547 | 8,940,899 | 127,201 |
| 22,000 UNDER 24,000 | 393,673 | 160,796 | 189,848 | 347,605 | 295,572 | 9,048,446 | 146,748 |
| 24,000 UNDER 26,000 | 364,356 | 160,025 | 170,301 | 331,242 | 281,949 | 9,103,748 | 163,216 |
| 26,000 UNDER 28,000 | 342,748 | 160,060 | 153,778 | 319,721 | 274,215 | 9,251,154 | 181,325 |
| 28,000 UNDER 30,000 | 323,524 | 161,158 | 137,159 | 307,263 | 267,249 | 9,378,366 | 197,424 |
| 30,000 UNDER 32,000 | 303,641 | 162,023 | 121,465 | 291,707 | 258,789 | 9,409,112 | 208,501 |
| 32,000 UNDER 34,000 | 283,498 | 161,035 | 105,802 | 274,458 | 250,280 | 9,351,701 | 217,860 |
| 34,000 UNDER 36,000 | 264,621 | 159,200 | 92,936 | 258,113 | 240,626 | 9,258,481 | 225,414 |
| 36,000 UNDER 38,000 | 243,907 | 154,415 | 79,594 | 238,930 | 226,937 | 9,020,838 | 227,340 |
| 38,000 UNDER 40,000 | 221,800 | 148,572 | 67,653 | 218,046 | 214,795 | 8,647,238 | 223,814 |
| 40,000 UNDER 45,000 | 481,306 | 346,985 | 128,477 | 475,159 | 483,811 | 20,410,921 | 552,196 |
| 45,000 UNDER 50,000 | 389,270 | 305,675 | 85,246 | 385,506 | 405,642 | 18,457,253 | 536,499 |
| 50,000 UNDER 75,000 | 1,071,380 | 920,312 | 154,319 | 1,063,845 | 1,137,868 | 64,419,971 | 2,284,477 |
| 75,000 UNDER 100,000 | 321,407 | 282,923 | 26,541 | 318,886 | 333,166 | 27,364,975 | 1,243,410 |
| 100,000 AND OVER | 326,674 | 278,338 | 16,695 | 320,306 | 346,826 | 79,501,020 | 4,670,781 |
| TOTALS | 11,561,611 | 5,066,253 | 4,466,199 | 7,767,882 | 8,436,023 | $349,151,532 | $11,565,243 |

FOOTNOTES FOLLOW THIS SECTION.

# 1987 TAXABLE YEAR
# FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 7

† Statewide Statistical Appendix Tables 1 through 5 were derived from data collected in a stratified random sample of 88,729 personal income tax returns filed during the 1988 filing season. County Tables 6 and 7 were created from the master file which included data of current year returns before audit (prior year and duplicate social security number returns were excluded). Because of the different sources, statewide tables and county tables are not strictly comparable. Detail may not add to totals due to tolerances and rounding.

†† Data were not available.

[1] Starting in 1982, nonresidents and part year residents computed their tax on their total income and apportion tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to prior years.

[2] **California Adjustments** included adjustments to federal income. Nontaxable items consisted of unemployment compensation, social security benefits, various California interest incomes, railroad retirement benefits, California lottery winnings, I.R.A. distributions & net operating losses from form FTB 3805V.

[3] Included itemized zero bracket amount and nonitemized charitable contributions for tax years 1984-1986. Starting with 1983 taxable year through 1986 taxable year, the standard deduction refers to taxpayers with zero deductions. Tax tables already allowed for the deductions.

[4] **Taxable Income** for the 1967 and subsequent taxable years was not comparable to earlier years. In 1967, exemption credits were substituted for exception exclusions and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusion.

[5] **Total of Tax Assessed** is computed tax based on taxable income minus tax credits which include personal credits, aged/blind credits, child & dependent care credits, credits for taxes paid to other states, commercial solar & solar energy credits, solar pump credits, military income credits, elderly credits, new jobs, tax credits, vehicle conversion credits, pollution abatement credits, ridesharing credits, low income housing credits, limited income credits, joint head of household credits, enterprise zone credits, water conservation credits, energy conservation credits, research & development credits, orphan drug credits, political contribution credits and residental rental & farm sales credits.

[6] When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.

[7] When an individual return reported income from two or more partnerships, all of the partnership incomes, profits and losses were combined and the resulting net profit or loss was recorded.

[8] **Net Sale of Capital Assets** changed significantly in 1987 from prior year California laws (1972-1986). Due to enactment of the Tax Reform Act of 1986, the entire amount of capital sales post 1986 is included in gross income. Gains are also realized on income from collections on pre-1987 installment sales. Capital losses from carryovers & carrybacks beginning post-1986 are deductible towards capital gains to the amount of $3000 ($1500 married filing separate) against ordinary income. Calfiornia has conformed to federal holding period rules in regards to long and or short term gains and losses. California has also enacted a separate credit for gains from sales of rental residental or farm property.

[9] **All Other Federal Income Sources** included net income from estates and trusts, net income from the disposition of noncapital assets, income from alimony, miscellaneous income sources, social security and unemployment incomes and income from state & local income tax refunds. Net losses included estates and trusts, miscellaneous income and other losses from noncapital assets.

[10] **Total Adjustments** combined amounts for employee business expense, forfeited interest penalty, self employed retirement plan exclusion, individual retirement arrangement exclusion, self employed health insurance plan exclusion and alimony paid.

[11] **Total Interest** was interest paid on home mortgages, personal installment purchases (limited to 65% of actual), and other nonbusiness items.

[12] **Total Contributions Deducted** combined current year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount was then limited to 20 percent of the adjusted gross income and contribution amounts in excess of the limit were carried over to subsequent years.

[13] **All Other Deductions** included moving expenses, union dues, employment education expenses, handicap repairs, gambling losses & miscellaneous deductions subject to an excess limit of above 2% of AGI.

[14] **Personal Credit** was increased for the 1978 and subsequent taxable years and, therefore, is not comparable to that of earlier years.

[15] Amounts listed are self assessed before audit. Because of major differences between Federal and State law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.

[16] **SERVICES:**

**Professional Services** included medical, dental and other health services, law offices, accounting, auditing and bookkeeping services, educational services, and engineering and architectural services.

**Personal Services** included laundry, cleaning and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories.

**Business Services** included radio and television broadcasting, advertising, data processing, credit bureaus and collection agencies, news syndicates and lettering shops.

**Other Services** included lodging, automotive and other repairs and recreational services.

# Population estimated by California Department of Finance.

x Unable to determine county of residence from tax return.

[0] Resident returns filed with out of state address.

* Statewide frequency data are not shown for cells with fewer than three returns. County level frequency statistics are not shown for cells with fewer than 10 returns. However, data are included in the appropriate totals.

+ Less than $500 or less than .05 percent.

# Appendix

## Bank and Corporation Tax

## TABLE 1†
## BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INCOME YEARS
### 1938 through 1987

| INCOME YEAR | DOLLARS IN THOUSANDS | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER OF RETURNS | | | | INCOME REPORTED FOR STATE TAXATION | | TAX ASSESSED | |
| | ALL REPORTING CORPORATIONS | CORPORATIONS REPORTING NET INCOME | CORPORATIONS REPORTING NET LOSS | REPORTING NO INCOME OR LOSS | ALL REPORTING CORPORATIONS | CORPORATIONS REPORTING NET INCOME | ALL REPORTING CORPORATIONS | CORPORATIONS REPORTING NET INCOME |
| 1987 | 464,186 | 245,505 | 164,936 | 53,745 | $29,718,893 | $45,619,163 | $4,057,893 | $4,000,107 |
| 1986 | 414,602 | 216,677 | 149,684 | 48,241 | 25,457,211 | 40,042,508 | 3,656,450 | 3,604,958 |
| 1985 | 388,244 | 207,388 | 139,408 | 41,448 | 21,119,799 | 34,308,413 | 3,359,621 | 3,294,835 |
| 1984 | 397,854 | 208,566 | 149,831 | 39,456 | 19,348,558 | 31,741,861 | 3,080,442 | 3,041,383 |
| 1983 | 337,165 | 184,408 | 125,149 | 27,614 | 16,485,259 | 26,628,298 | 2,587,936 | 2,556,331 |
| 1982 | 326,264 | 175,054 | 120,964 | 30,246 | 10,744,906 | 22,827,789 | 2,223,341 | 2,191,707 |
| 1981 | 299,215 | 172,122 | 101,398 | 25,695 | 16,367,137 | 24,213,913 | 2,377,610 | 2,351,249 |
| 1980 | 275,493 | 165,183 | 86,482 | 23,828 | 20,654,235 | 25,825,405 | 2,497,647 | 2,475,051 |
| 1979 | 248,188 | 154,468 | 72,343 | 21,377 | 20,734,811 | 24,825,988 | 2,301,054 | 2,282,059 |
| 1978 | 221,527 | 138,495 | 63,725 | 19,307 | 18,727,933 | 21,974,367 | 2,066,579 | 2,049,715 |
| 1977 | 200,393 | 124,175 | 57,949 | 18,269 | 14,940,577 | 17,830,411 | 1,683,229 | 1,667,681 |
| 1976 | 184,326 | 113,614 | 54,249 | 16,463 | 11,915,878 | 14,807,760 | 1,390,238 | 1,375,779 |
| 1975 | 177,665 | 106,213 | 53,965 | 17,487 | 8,362,261 | 11,671,553 | 1,097,939 | 1,083,238 |
| 1974 | 172,185 | 102,680 | 49,962 | 19,543 | 8,977,795 | 11,734,409 | 1,094,177 | 1,079,976 |
| 1973 | 165,676 | 97,377 | 46,937 | 21,362 | 7,911,161 | 10,207,612 | 873,720 | 859,850 |
| 1972 | 158,932 | 91,055 | 47,214 | 20,663 | 6,465,182 | 8,561,184 | 687,618 | 678,175 |
| 1971 | 151,216 | 83,664 | 47,621 | 19,931 | 4,804,362 | 7,249,163 | 545,901 | 539,169 |
| 1970 | 145,352 | 81,340 | 44,318 | 19,694 | 4,385,654 | 6,711,523 | 507,475 | 501,097 |
| 1969 | 136,695 | 80,348 | 38,627 | 17,720 | 5,642,555 | 7,476,775 | 559,643 | 553,360 |
| 1968 | 128,505 | 77,238 | 36,754 | 14,513 | 6,003,297 | 7,254,536 | 537,280 | 532,102 |
| 1967 | 125,677 | 73,433 | 38,188 | 14,056 | 5,252,164 | 6,455,635 | 461,812 | 456,606 |
| 1966 | 124,690 | 73,076 | 35,664 | 15,950 | 5,642,650 | 6,637,755 | 390,355 | 385,212 |
| 1965 | 122,399 | 71,484 | 35,625 | 15,290 | 5,126,221 | 6,007,207 | 357,967 | 352,892 |
| 1964 | 118,860 | 69,555 | 34,254 | 15,051 | 4,626,364 | 5,525,956 | 331,784 | 326,880 |
| 1963 | 114,667 | 66,496 | 33,667 | 14,504 | 4,282,870 | 5,091,922 | 309,403 | 304,613 |
| 1962 | 110,294 | 63,400 | 31,954 | 14,940 | 3,969,910 | 4,754,427 | 291,727 | 287,066 |
| 1961 | 105,645 | 59,746 | 31,802 | 14,097 | 3,716,550 | 4,508,953 | 279,958 | 275,392 |
| 1960 | 101,081 | 56,987 | 28,743 | 15,351 | 3,517,235 | 4,181,754 | 259,811 | 255,234 |
| 1959 | 94,161 | 53,456 | 24,069 | 16,636 | 3,663,711 | 4,155,387 | 243,301 | 239,556 |
| 1958 | 87,577 | 46,414 | 24,236 | 16,927 | 3,168,466 | 3,629,549 | 167,141 | 166,109 |
| 1957 | 81,150 | 44,527 | 20,313 | 16,310 | 3,286,282 | 3,663,837 | 165,168 | 164,252 |
| 1956 | 74,260 | 40,713 | 17,418 | 16,129 | 3,331,065 | 3,656,955 | 163,870 | 163,031 |
| 1955 | 65,345 | 35,020 | 16,365 | 13,960 | 3,162,831 | 3,429,695 | 152,267 | 151,508 |
| 1954 | 56,652 | 29,489 | 15,910 | 11,253 | 2,551,429 | 2,892,462 | 132,551 | 131,872 |
| 1953 | 52,041 | 27,561 | 13,718 | 10,762 | 2,518,582 | 2,757,676 | 123,140 | 122,527 |
| 1952 | 47,864 | 25,646 | 12,386 | 9,830 | 2,284,069 | 2,522,432 | 111,335 | 110,770 |
| 1951 | 44,583 | 24,538 | 11,008 | 9,037 | 2,598,337 | 2,765,742 | 118,484 | 117,982 |
| 1950 | 42,377 | 21,987 | 11,560 | 8,830 | 2,264,140 | 2,431,895 | 105,627 | 105,117 |
| 1949 | 40,096 | 19,078 | 12,529 | 8,489 | †† | 1,748,703 | 74,443 | 73,917 |
| 1948 | 37,580 | 19,333 | 10,195 | 8,052 | †† | 2,079,786 | 78,105 [3] | 77,649 |
| 1947 | 33,612 | 17,789 | 7,852 | 7,972 | †† | 1,844,296 | 70,394 [3] | 70,012 |
| 1946 | 28,436 | 15,156 | 5,610 | 7,670 | †† | 1,484,949 | 55,096 [3] | 54,785 |
| 1945 | 24,430 | 13,703 | 4,587 | 6,140 | †† | 1,394,685 | 49,655 [3] | 49,404 |
| 1944 | 23,785 | 13,723 | 4,523 | 5,539 | †† | 1,669,647 | 59,103 [3] | 58,890 |
| 1943 | 24,088 | 13,904 | 5,199 | 4,985 | †† | 1,741,929 | 64,588 [3] | 64,362 |
| 1942 | 25,320 | 13,868 | 11,571 | [2] | †† | 1,318,172 | 55,510 [3] | 55,221 |
| 1941 | 26,392 | 13,248 | 13,144 | [2] | †† | 831,906 | 36,217 [3] | 35,888 |
| 1940 | 26,968 | 11,987 | 14,981 | [2] | †† | 483,040 | 22,180 [3] | 21,806 |
| 1939 | †† | 11,095 | †† | †† | †† | 399,679 | †† | 18,164 |
| 1938 | †† | 10,195 | †† | †† | †† | 359,952 | †† | 16,536 |

FOOTNOTES FOLLOW THIS SECTION

## TABLE 2†
## BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY STATE NET INCOME CLASS
### 1987 Income Year

| NET INCOME TAXABLE IN CALIFORNIA | INCOME IN THOUSANDS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | RETURNS | | | NET INCOME LESS NET LOSS | | | TAX ASSESSED | | |
| | NUMBER | PERCENT OF TOTAL | PERCENT CUMULATIVE | AMOUNT | PERCENT OF TOTAL | PERCENT CUMULATIVE | AMOUNT | PERCENT OF TOTAL | PERCENT CUMULATIVE |
| **NET LOSS** | 164,933 | 35.5 | 35.5 | $-15,900,270 | — | — | $ 44,669 | 1.1 | 1.1 |
| **NO INCOME OR LOSS** | 53,748 | 11.6 | 47.1 | 0 | — | — | 13,117 | 0.3 | 1.4 |
| $1 UNDER 5,000 | 81,186 | 17.5 | 64.6 | 153,604 | 0.3 | 0.3 | 21,789 | 0.5 | 2.0 |
| 5,000 UNDER 10,000 | 30,819 | 6.6 | 71.2 | 223,820 | 0.5 | 0.8 | 19,662 | 0.5 | 2.4 |
| 10,000 UNDER 15,000 | 20,258 | 4.4 | 75.6 | 249,969 | 0.5 | 1.4 | 21,537 | 0.5 | 3.0 |
| 15,000 UNDER 20,000 | 14,801 | 3.2 | 78.8 | 257,704 | 0.6 | 1.9 | 22,475 | 0.6 | 3.5 |
| 20,000 UNDER 25,000 | 11,773 | 2.5 | 81.3 | 263,853 | 0.6 | 2.5 | 22,539 | 0.6 | 4.1 |
| 25,000 UNDER 30,000 | 9,575 | 2.1 | 83.4 | 261,898 | 0.6 | 3.1 | 22,160 | 0.5 | 4.6 |
| 30,000 UNDER 40,000 | 14,206 | 3.1 | 86.5 | 488,668 | 1.1 | 4.2 | 41,272 | 1.0 | 5.6 |
| 40,000 UNDER 50,000 | 10,767 | 2.3 | 88.8 | 479,788 | 1.1 | 5.2 | 42,135 | 1.0 | 6.7 |
| 50,000 UNDER 60,000 | 8,330 | 1.8 | 90.6 | 454,527 | 1.0 | 6.2 | 38,020 | 0.9 | 7.6 |
| 60,000 UNDER 70,000 | 5,829 | 1.3 | 91.8 | 378,535 | 0.8 | 7.0 | 31,361 | 0.8 | 8.4 |
| 70,000 UNDER 80,000 | 4,575 | 1.0 | 92.8 | 341,182 | 0.7 | 7.8 | 28,940 | 0.7 | 9.1 |
| 80,000 UNDER 90,000 | 3.562 | 0.8 | 93.6 | 301,402 | 0.7 | 8.5 | 25,002 | 0.6 | 9.7 |
| 90,000 UNDER 100,000 | 2,887 | 0.6 | 94.2 | 272,765 | 0.6 | 9.0 | 22,231 | 0.5 | 10.3 |
| 100,000 UNDER 150,000 | 8,302 | 1.8 | 96.0 | 1,011,739 | 2.2 | 11.3 | 81,892 | 2.0 | 12.3 |
| 150,000 UNDER 200,000 | 3,859 | 0.8 | 96.8 | 660,922 | 1.4 | 12.7 | 56,498 | 1.4 | 13.7 |
| 200,000 UNDER 250,000 | 2,451 | 0.5 | 97.3 | 545,857 | 1.2 | 13.9 | 44,156 | 1.1 | 14.8 |
| 250,000 UNDER 300,000 | 1,671 | 0.4 | 97.7 | 453,361 | 1.0 | 14.9 | 37,337 | 0.9 | 15.7 |
| 300,000 UNDER 400,000 | 2,240 | 0.5 | 98.2 | 796,032 | 1.7 | 16.7 | 70,523 | 1.7 | 17.4 |
| 400,000 UNDER 500,000 | 1,444 | 0.3 | 98.5 | 643,122 | 1.4 | 18.1 | 53,405 | 1.3 | 18.7 |
| 500,000 UNDER 750,000 | 1,974 | 0.4 | 98.9 | 1,219,873 | 2.7 | 20.7 | 97,178 | 2.4 | 21.1 |
| 750,000 UNDER 1,000,000 | 1,084 | 0.2 | 99.2 | 944,735 | 2.1 | 22.8 | 76,203 | 1.9 | 23.0 |
| 1,000,000 UNDER 1,500,000 | 1,174 | 0.3 | 99.4 | 1,351,871 | 3.0 | 25.8 | 87,874 | 2.2 | 25.2 |
| 1,500,000 UNDER 2,000,000 | 613 | 0.1 | 99.5 | 1,076,648 | 2.4 | 28.1 | 100,740 | 2.5 | 27.7 |
| 2,000,000 UNDER 3,000,000 | 656 | 0.1 | 99.7 | 1,636,811 | 3.6 | 31.7 | 135,475 | 3.3 | 31.0 |
| 3,000,000 UNDER 4,000,000 | 317 | 0.1 | 99.8 | 1,052,180 | 2.3 | 34.0 | 79,339 | 2.0 | 33.0 |
| 4,000,000 UNDER 5,000,000 | 219 | 0.0 | 99.8 | 950,093 | 2.1 | 36.1 | 100,145 | 2.5 | 35.4 |
| 5,000,000 UNDER 10,000,000 | 438 | 0.1 | 99.9 | 3,036,135 | 6.7 | 42.8 | 262,730 | 6.5 | 41.9 |
| 10,000,000 AND OVER | 495 | 0.1 | 100.0 | 26,112,069 | 57.2 | 100.0 | 2,357,489 | 58.1 | 100.0 |
| **TOTAL** | 464,186 | 100.0 | 100.0 | $29,718,893 | 100.0 | 100.0 | $4,057,893 | 100.0 | 100.0 |

# TABLE 3†
# BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INDUSTRY
## 1986 and 1987 Income Years

| INDUSTRY | INCOME IN THOUSANDS | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 1986 | | | | 1987 | | | |
| | CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION | | ALL REPORTING CORPORATIONS | | CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION | | ALL REPORTING CORPORATIONS | |
| | NUMBER | NET INCOME | NUMBER | NET INCOME LESS NET LOSS | NUMBER | NET INCOME | NUMBER | NET INCOME LESS NET LOSS |
| **AGRICULTURE, FORESTRY, AND FISHERY** | 4,263 | $ 463,795 | 8,185 | $ 188,962 | 5,305 | $ 491,952 | 9,517 | $ 289,280 |
| **MINING** | 881 | 641,874 | 2,733 | 232,829 | 1,179 | 595,001 | 2,944 | 119,408 |
| CRUDE PETROLEUM AND NATURAL GAS PRODUCTION | 529 | 462,541 | 1,769 | 128,148 | 748 | 293,661 | 1,759 | -136,227 |
| OTHER MINING AND QUARRYING | 352 | 179,333 | 964 | 104,681 | 431 | 301,340 | 1,185 | 255,635 |
| **CONSTRUCTION** | 17,058 | 1,188,306 | 32,161 | 544,824 | 20,014 | 1,876,850 | 35,474 | 1,230,764 |
| **MANUFACTURING** | 22,848 | 13,666,106 | 43,630 | 9,391,228 | 26,211 | 14,596,724 | 48,123 | 10,987,780 |
| BEVERAGES, FOOD, AND KINDRED PRODUCTS | 1,283 | 1,294,089 | 2,514 | 940,160 | 1,476 | 1,656,144 | 2,926 | 1,450,937 |
| TEXTILE-MILL PRODUCTS | 235 | 66,200 | 369 | 49,804 | 316 | 39,366 | 440 | 39,290 |
| APPAREL AND PRODUCTS MADE FROM FABRIC | 1,303 | 1,293,294 | 2,425 | 1,206,666 | 1,419 | 351,194 | 2,597 | 238,541 |
| WOOD PRODUCTS, EXCEPT FURNITURE | 797 | 255,288 | 1,364 | 205,545 | 591 | 281,722 | 1,239 | 225,800 |
| FURNITURE AND FIXTURES | 797 | 149,627 | 1,391 | 106,847 | 916 | 132,200 | 1,516 | 42,468 |
| PAPER AND ALLIED PRODUCTS | 477 | 172,871 | 969 | 133,000 | 646 | 269,879 | 1,274 | 198,050 |
| PRINTING, PUBLISHING, AND ALLIED INDUSTRIES | 2,612 | 1,259,535 | 4,918 | 1,070,527 | 3,139 | 1,048,839 | 5,497 | 950,280 |
| CHEMICALS AND ALLIED PRODUCTS | 1,262 | 1,355,604 | 2,261 | 1,164,559 | 1,291 | 1,357,889 | 1,844 | 1,275,648 |
| PETROLEUM, COAL, AND RUBBER PRODUCTS | 1,027 | 705,196 | 2,051 | 192,107 | 1,189 | 1,389,278 | 2,595 | 1,059,560 |
| STONE, CLAY, AND GLASS PRODUCTS | 595 | 333,473 | 1,069 | 287,486 | 583 | 583,982 | 1,087 | 537,093 |
| PRIMARY METALS | 303 | 88,770 | 560 | -44,859 | 354 | 125,534 | 655 | 56,613 |
| ELECTRICAL MACHINERY AND EQUIPMENT | 2,723 | 2,686,161 | 5,956 | 1,200,331 | 3,236 | 2,177,840 | 6,336 | 1,153,210 |
| TRANSPORTATION EQUIPMENT | 796 | 1,843,306 | 1,608 | 1,628,612 | 1,047 | 1,971,964 | 1,978 | 1,777,834 |
| OTHER EQUIPMENT | 1,560 | 468,461 | 3,047 | 241,656 | 1,354 | 999,701 | 2,863 | 503,681 |
| PRECISION EQUIPMENT | 720 | 295,758 | 1,511 | 119,684 | 981 | 799,366 | 2,185 | 516,564 |
| OTHER FABRICATED METAL PRODUCTS | 4,336 | 844,340 | 7,305 | 620,477 | 5,511 | 931,888 | 8,046 | 757,031 |
| OTHER MANUFACTURING [4] | 2,022 | 554,133 | 4,312 | 268,626 | 2,162 | 479,938 | 5,045 | 205,180 |
| **SERVICES** | 86,600 | 3,976,903 | 162,721 | 1,340,145 | 107,781 | 4,593,845 | 200,542 | 1,206,934 |
| MOTION PICTURES PRODUCTION | 3,985 | 162,473 | 7,883 | -88,200 | 4,675 | 176,506 | 9,194 | -191,377 |
| AMUSEMENT SERVICES [5] | 3,698 | 416,992 | 7,965 | 231,954 | 4,966 | 498,363 | 10,548 | 275,516 |
| PERSONAL SERVICES | 1,960 | 97,424 | 4,053 | 55,526 | 2,052 | 97,259 | 4,326 | 65,499 |
| BUSINESS SERVICES | 17,225 | 1,099,643 | 36,113 | 251,531 | 18,258 | 1,255,810 | 36,853 | 74,823 |
| PROFESSIONAL SERVICES [6] | 28,333 | 524,910 | 41,441 | 313,139 | 41,601 | 895,537 | 58,332 | 656,114 |
| OTHER SERVICES [7] | 31,399 | 1,675,461 | 65,266 | 576,195 | 36,229 | 1,670,370 | 81,289 | 326,359 |
| **TRADE** | 46,473 | 6,351,688 | 89,302 | 3,676,568 | 47,768 | 6,483,475 | 90,205 | 3,290,589 |
| RETAIL TRADE | 24,668 | 2,929,293 | 47,508 | 1,822,799 | 26,309 | 3,166,856 | 48,567 | 1,710,771 |
| WHOLESALE TRADE | 21,805 | 3,422,395 | 41,794 | 1,853,769 | 21,459 | 3,316,619 | 41,638 | 1,579,818 |
| **FINANCE, INSURANCE, AND REAL ESTATE** | 33,674 | 10,560,612 | 65,860 | 7,599,351 | 31,218 | 11,853,310 | 65,389 | 7,856,468 |
| BANKS [8] | 513 | 1,189,967 | 887 | 1,019,331 | 216 | 1,304,808 | 450 | 962,936 |
| SAVINGS AND LOAN ASSN. & OTHER FINANCIALS [8,9] | 991 | 2,065,698 | 1,981 | 1,259,117 | 675 | 2,245,467 | 1,324 | 1,181,226 |
| REAL ESTATE COMPANIES | 24,745 | 3,986,921 | 47,798 | 2,696,559 | 22,928 | 4,994,333 | 46,483 | 3,523,151 |
| INVESTMENTS AND INSURANCE COMPANIES | 7,425 | 3,318,026 | 15,194 | 2,624,344 | 7,399 | 3,308,702 | 17,132 | 2,189,155 |
| **UTILITIES** | 4,880 | 3,193,225 | 10,010 | 2,483,304 | 6,029 | 5,128,008 | 11,992 | 4,737,669 |
| TRANSPORTATION [10] | 3,221 | 526,247 | 6,157 | 140,261 | 3,205 | 816,314 | 6,363 | 621,613 |
| COMMUNICATIONS | 158 | 235,563 | 417 | 165,619 | 123 | 172,010 | 750 | 113,456 |
| RADIO AND TELEVISION INDUSTRIES | 243 | 210,728 | 628 | 85,691 | 489 | 407,186 | 692 | 315,450 |
| ELECTRIC AND GAS UTILITIES | 261 | 2,073,599 | 510 | 2,034,089 | 858 | 3,627,068 | 1,409 | 3,609,110 |
| OTHER PUBLIC UTILITIES [11] | 997 | 147,088 | 2,298 | 57,644 | 1,354 | 105,430 | 2,778 | 78,040 |
| **TOTALS** | 216,677 | $40,042,509 | 414,602 | $25,457,211 | 245,505 | $45,619,165 | 464,186 | $29,718,892 |

FOOTNOTES FOLLOW THIS SECTION

## TABLE 4†

## BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY ACCOUNTING PERIOD

### 1987 Income Year

| ACCOUNTING PERIOD ENDING | DOLLARS IN THOUSANDS | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION | | | | | ALL REPORTING CORPORATIONS | | | | |
| | RETURNS | | NET INCOME | | TAX ASSESSED | RETURNS | | NET INCOME LESS NET LOSS | | TAX ASSESSED |
| | NUMBER | PERCENT OF TOTAL | AMOUNT | PERCENT OF TOTAL | AMOUNT | NUMBER | PERCENT OF TOTAL | AMOUNT | PERCENT OF TOTAL | AMOUNT |
| JAN 31, 1987 | 13,186 | 5.4 | $ 1,691,265 | 3.7 | $ 157,173 | 24,478 | 5.3 | $ 1,225,069 | 4.1 | $ 159,489 |
| FEB 28, 1987 | 9,575 | 3.9 | 640,896 | 1.4 | 60,311 | 17,740 | 3.8 | -457,905 | -1.5 | 61,978 |
| MAR 31, 1987 | 20,302 | 8.3 | 2,685,598 | 5.9 | 256,813 | 38,176 | 8.2 | 1,555,670 | 5.2 | 260,600 |
| APR 30, 1987 | 9,316 | 3.8 | 533,986 | 1.2 | 50,928 | 17,166 | 3.7 | 104,937 | 0.4 | 52,524 |
| MAY 31, 1987 | 10,746 | 4.4 | 854,596 | 1.9 | 81,275 | 19,372 | 4.2 | 573,479 | 1.9 | 83,031 |
| JUN 30, 1987 | 33,745 | 13.7 | 3,382,401 | 7.4 | 332,803 | 58,477 | 12.6 | 1,920,462 | 6.5 | 338,061 |
| JUL 31, 1987 | 10,179 | 4.1 | 916,925 | 2.0 | 84,708 | 18,481 | 4.0 | 528,691 | 1.8 | 86,512 |
| AUG 31, 1987 | 10,097 | 4.1 | 920,637 | 2.0 | 84,219 | 18,782 | 4.0 | 539,835 | 1.8 | 85,981 |
| SEP 30, 1987 | 26,170 | 10.7 | 3,251,623 | 7.1 | 305,108 | 46,392 | 10.0 | 2,083,169 | 7.0 | 309.478 |
| OCT 31, 1987 | 15,726 | 6.4 | 1,597,090 | 3.5 | 147,343 | 28,472 | 6.1 | 852,421 | 2.9 | 153,010 |
| NOV 30, 1987 | 8,555 | 3.5 | 1,163,002 | 2.5 | 95,401 | 16,999 | 3.7 | 844,698 | 2.8 | 97,138 |
| DEC 31, 1987 | 77,908 | 31.7 | 27,981,144 | 61.3 | 2,344,025 | 159,651 | 34.4 | 19,948,367 | 67.1 | 2,370,091 |
| TOTAL | 245,505 | 100.0 | $45,619,163 | 100.0 | $4,000,107 | 464,186 | 100.0 | $29,718,893 | 100.0 | $4,057,893 |

## 1987 INCOME YEAR
## FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 4

† Tables were derived from a random stratified sample of 10,098 unaudited returns.

†† Not available.

[1] Corporations sustained losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table.

[2] Included with corporation reporting net loss.

[3] Estimated.

[4] Includes ordinance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.

[5] Includes amusement service and motion picture theaters.

[6] Includes doctors dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

[7] Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.

[8] National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 9.3 percent plus (b) the financial in lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in 1987, the in lieu rate was 1.344 percent, for a combined 10.644 percent tax rate. The financial rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.

[9] Includes financial corporations not elsewhere classified (insurance companies are not subject to franchise taxes).

[10] Includes highway, railroad, car and express, water, and airline utilities.

[11] Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.

* Positive income only.

# Appendix

# Homeowner and Renter Assistance

# TABLE 1
## Homeowners Property Tax Assistance Statistics
## COMPARISON BY CALENDAR YEARS
### 1968-88 Calendar Years

| CALENDAR YEAR | NUMBER OF CLAIMANTS | TOTAL HOUSEHOLD INCOME | AVERAGE HOUSEHOLD INCOME | HOMEOWNER'S PROPERTY TAX EXEMPTION |
|---|---|---|---|---|
| 1968 | 57,354 | $ 117,450,240 | $2,048 | — |
| 1969 | 64,023 | 132,684,872 | 2,072 | $ 70 |
| 1970 | 62,400 | 130,926,208 | 2,098 | 750 |
| 1971 | 56,165 | 121,914,484 | 2,171 | 750 |
| 1972 | 291,928 | 1,453,667,550 | 4,980 | 750 |
| 1973 | 301,463 | 1,549,691,380 | 5,141 | 750 |
| 1974 | 309,254 | 1,610,657,680 | 5,208 | 1,750 |
| 1975 | 300,737 | 1,595,872,105 | 5,307 | 1,750 |
| 1976 | 293,198 | 1,627,743,538 | 5,552 | 1,750 |
| 1977 | 325,667 | 2,057,667,977 | 6,318 | 1,750 |
| 1978 | 279,090 | 1,821,405,372 | 6,526 | 1,750 |
| 1979 | 232,506 | 1,528,719,752 | 6,575 | 1,750 |
| 1980 | 184,565 | 1,231,600,981 | 6,673 | 1,750 |
| 1981 | 148,736 | 1,024,251,676 | 6,886 | 1,750 |
| 1982 | 117,523 | 827,089,956 | 7,038 | 1,750 |
| 1983 | 96,653 | 690,361,703 | 7,143 | 1,750 |
| 1984 | 83,001 | 590,397,400 | 7,113 | 1,750 |
| 1985 | 68,985 | 497,375,007 | 7,210 | 1,750 |
| 1986 | 57,254 | 412,204,849 | 7,200 | 1,750 |
| 1987 | 51,137 | 368,998,593 | 7,216 | 1,750 |
| 1988 | 44,414 | 330,107,637 | 7,433 | 1,750 |

| CALENDAR YEAR | TOTAL PROPERTY TAX PAID | AVERAGE PROPERTY TAX PAID | AMOUNT OF ASSISTANCE | | |
|---|---|---|---|---|---|
| | | | TOTAL | AVERAGE | % OF GROSS PROPERTY TAX PAID |
| 1968 | $ 15,499,510 | $270 | $ 7,804,955 | $136 | 50.4% |
| 1969 | 15,917,330 | 249 | 7,829,398 | 122 | 49.2% |
| 1970 | 17,590,024 | 282 | 8,547,588 | 137 | 48.6% |
| 1971 | 18,058,122 | 322 | 8,289,540 | 148 | 45.9% |
| 1972 | 120,907,986 | 414 | 58,847,115 | 202 | 48.7% |
| 1973 | 129,296,560 | 429 | 60,595,578 | 201 | 46.9% |
| 1974 | 109,059,535 | 353 | 49,905,503 | 161 | 45.8% |
| 1975 | 131,862,741 | 438 | 50,521,381 | 168 | 38.3% |
| 1976 | 144,804,539 | 494 | 52,146,563 | 178 | 36.0% |
| 1977 | 188,575,236 | 579 | 77,823,290 | 239 | 41.3% |
| 1978 | 180,510,974 | 647 | 70,188,033 | 251 | 38.9% |
| 1979 | 61,017,427 | 262 | 24,248,104 | 104 | 39.7% |
| 1980 | 47,581,217 | 258 | 18,619,207 | 101 | 39.1% |
| 1981 | 38,444,235 | 258 | 14,255,616 | 96 | 37.1% |
| 1982 | 30,955,204 | 263 | 10,948,419 | 93 | 35.4% |
| 1983 | 26,056,205 | 270 | 8,845,939 | 92 | 33.9% |
| 1984 | 22,644,664 | 273 | 7,668,144 | 92 | 33.9% |
| 1985 | 19,091,276 | 277 | 6,206,936 | 90 | 32.5% |
| 1986 | 16,282,037 | 284 | 5,132,377 | 90 | 31.5% |
| 1987 | 15,074,556 | 295 | 4,567,757 | 89 | 30.3% |
| 1988 | 13,573,541 | 306 | 3,713,934 | 84 | 27.4% |

# TABLE 2
## Homeowners Property Tax Assistance Statistics
## COMPARISON BY SIZE OF HOUSEHOLD INCOME
## 1988 Calendar Year

| HOUSEHOLD INCOME CLASS | NUMBER OF CLAIMANTS | HOUSEHOLD INCOME | PROPERTY TAX PAID | AMOUNT OF ASSISTANCE | AVERAGE ASSISTANCE |
|---|---|---|---|---|---|
| NOT MORE THAN $1,000 | 58 | $ 135,402 | $ 29,981 | $ 15,979 | $276 |
| $ 1,001 - 1,200 .......... | 14 | 15,293 | 6,863 | 4,250 | 304 |
| 1,201 - 1,400 .......... | 15 | 19,436 | 4,814 | 3,937 | 262 |
| 1,401 - 1,600 .......... | 23 | 34,652 | 6,333 | 4,525 | 197 |
| 1,601 - 1,800 .......... | 22 | 37,581 | 9,846 | 5,393 | 245 |
| 1,801 - 2,000 .......... | 22 | 41,567 | 9,013 | 5,814 | 264 |
| 2,001 - 2,200 .......... | 36 | 75,915 | 9,725 | 7,698 | 214 |
| 2,201 - 2,400 .......... | 43 | 98,735 | 11,175 | 8,579 | 200 |
| 2,401 - 2,600 .......... | 44 | 109,708 | 14,207 | 10,161 | 231 |
| 2,601 - 2,800 .......... | 57 | 154,739 | 20,738 | 13,203 | 232 |
| 2,801 - 3,000 .......... | 97 | 283,252 | 36,475 | 23,724 | 245 |
| 3,001 - 3,200 .......... | 116 | 360,464 | 36,035 | 25,192 | 217 |
| 3,201 - 3,400 .......... | 144 | 476,301 | 45,653 | 31,218 | 217 |
| 3,401 - 3,600 .......... | 146 | 512,826 | 46,670 | 32,609 | 223 |
| 3,601 - 3,800 .......... | 184 | 681,173 | 60,220 | 41,267 | 224 |
| 3,801 - 4,000 .......... | 252 | 985,357 | 78,073 | 52,362 | 208 |
| 4,001 - 4,200 .......... | 278 | 1,142,332 | 87,259 | 55,435 | 199 |
| 4,201 - 4,400 .......... | 284 | 1,222,090 | 87,531 | 57,806 | 204 |
| 4,401 - 4,600 .......... | 371 | 1,673,316 | 114,493 | 73,360 | 198 |
| 4,601 - 4,800 .......... | 433 | 2,041,529 | 125,564 | 79,982 | 185 |
| 4,801 - 5,000 .......... | 522 | 2,561,185 | 169,541 | 99,663 | 191 |
| 5,001 - 5,200 .......... | 621 | 3,170,054 | 182,964 | 110,789 | 178 |
| 5,201 - 5,400 .......... | 711 | 3,771,382 | 224,814 | 124,170 | 175 |
| 5,401 - 5,600 .......... | 839 | 4,619,561 | 255,722 | 132,270 | 158 |
| 5,601 - 5,800 .......... | 998 | 5,688,551 | 292,699 | 147,956 | 148 |
| 5,801 - 6,000 .......... | 1,118 | 6,608,346 | 335,882 | 155,476 | 139 |
| 6,001 - 6,200 .......... | 1,175 | 7,171,971 | 344,001 | 151,593 | 129 |
| 6,201 - 6,400 .......... | 1,478 | 9,320,545 | 443,019 | 177,367 | 120 |
| 6,401 - 6,600 .......... | 1,741 | 11,332,997 | 506,289 | 191,302 | 110 |
| 6,601 - 6,800 .......... | 2,637 | 17,690,960 | 757,932 | 256,202 | 97 |
| 6,801 - 7,000 .......... | 6,238 | 43,255,094 | 1,594,915 | 511,769 | 82 |
| 7,001 - 7,200 .......... | 4,336 | 30,848,565 | 1,130,686 | 329,645 | 76 |
| 7,201 - 7,400 .......... | 1,586 | 11,570,483 | 458,195 | 120,062 | 76 |
| 7,401 - 7,600 .......... | 1,379 | 10,344,897 | 418,520 | 96,274 | 70 |
| 7,601 - 7,800 .......... | 1,419 | 10,935,304 | 441,373 | 90,564 | 64 |
| 7,801 - 8,000 .......... | 1,259 | 9,948,004 | 388,458 | 71,365 | 57 |
| 8,001 - 8,200 .......... | 1,179 | 9,547,986 | 371,200 | 60,522 | 51 |
| 8,201 - 8,400 .......... | 1,094 | 9,084,446 | 373,084 | 52,392 | 48 |
| 8,401 - 8,600 .......... | 983 | 8,354,468 | 318,717 | 41,185 | 42 |
| 8,601 - 8,800 .......... | 979 | 8,521,736 | 33,099 | 37,373 | 38 |
| 8,801 - 9,000 .......... | 880 | 7,830,509 | 294,030 | 28,454 | 32 |
| 9,001 - 9,200 .......... | 829 | 7,546,159 | 287,773 | 22,891 | 28 |
| 9,201 - 9,400 .......... | 828 | 7,702,138 | 281,337 | 22,607 | 27 |
| 9,401 - 9,600 .......... | 752 | 7,145,948 | 254,957 | 18,340 | 24 |
| 9,601 - 9,800 .......... | 717 | 6,957,419 | 251,238 | 16,047 | 22 |
| 9,801 - 10,000 .......... | 711 | 7,040,046 | 256,389 | 16,045 | 23 |
| 10,001 - 10,200 .......... | 639 | 6,454,089 | 223,907 | 12,414 | 19 |
| 10,201 - 10,400 .......... | 636 | 6,551,887 | 228,424 | 12,518 | 20 |
| 10,401 - 10,600 .......... | 610 | 6,404,090 | 229,911 | 11,487 | 19 |
| 10,601 - 10,800 .......... | 547 | 5,850,036 | 199,184 | 9,453 | 17 |
| 10,801 - 11,000 .......... | 488 | 5,319,598 | 183,109 | 8,209 | 17 |
| 11,001 - 11,200 .......... | 440 | 4,883,628 | 163,356 | 6,334 | 14 |
| 11,201 - 11,400 .......... | 471 | 5,323,136 | 177,220 | 6,911 | 15 |
| 11,401 - 11,600 .......... | 350 | 4,024,676 | 125,940 | 4,652 | 13 |
| 11,601 - 11,800 .......... | 326 | 3,814,159 | 128,063 | 3,947 | 12 |
| 11,801 - 12,000 .......... | 259 | 3,082,720 | 106,325 | 3,196 | 12 |
| TOTALS .................. | 44,414 | $330,107,637 | $13,573,541 | $3,713,938 | $ 84 |

## TABLE 3
## Homeowners Property Tax Assistance Statistics
## COMPARISON BY YEAR OF BIRTH
## 1988 Calendar Year

| YEAR OF BIRTH | NUMBER OF CLAIMANTS | HOUSEHOLD INCOME | PROPERTY TAX PAID | AMOUNT OF ASSISTANCE | AVERAGE ASSISTANCE |
|---|---|---|---|---|---|
| 1940 AND AFTER | 517 | $ 3,676,990 | $ 236,210 | $ 58,159 | $112 |
| 1935 TO 1939 | 389 | 2,746,361 | 131,205 | 38,370 | 99 |
| 1930 TO 1934 | 705 | 5,013,549 | 239,024 | 68,135 | 97 |
| 1925 TO 1929 | 1,591 | 11,375,550 | 526,931 | 145,602 | 92 |
| 1920 TO 1924 | 5,314 | 39,661,227 | 1,842,826 | 469,475 | 88 |
| 1919 | 1,385 | 10,478,226 | 467,735 | 119,043 | 86 |
| 1918 | 1,490 | 11,373,090 | 495,797 | 123,068 | 83 |
| 1917 | 1,572 | 11,810,744 | 500,472 | 128,705 | 82 |
| 1916 | 1,710 | 12,688,143 | 548,080 | 146,603 | 86 |
| 1915 | 1,813 | 13,650,139 | 547,780 | 145,075 | 80 |
| 1914 | 2,079 | 15,717,732 | 630,439 | 168,203 | 81 |
| 1913 | 2,209 | 16,574,549 | 649,490 | 176,094 | 80 |
| 1912 | 2,332 | 17,503,716 | 694,186 | 190,113 | 82 |
| 1911 | 2,185 | 16,398,885 | 660,997 | 177,723 | 81 |
| 1910 | 2,273 | 17,127,006 | 668,104 | 180,845 | 80 |
| 1909 | 2,144 | 16,089,651 | 610,142 | 167,615 | 78 |
| 1908 | 1,962 | 14,808,991 | 574,531 | 150,991 | 77 |
| 1907 | 1,821 | 13,595,612 | 507,840 | 144,302 | 79 |
| 1906 | 1,632 | 12,302,505 | 460,800 | 128,332 | 79 |
| 1905 | 1,420 | 10,622,528 | 399,966 | 111,518 | 79 |
| 1904 | 1,293 | 9,579,095 | 356,852 | 104,617 | 81 |
| 1903 | 1,179 | 8,661,901 | 321,083 | 95,726 | 81 |
| 1902 | 1,080 | 7,931,664 | 302,815 | 89,795 | 83 |
| 1901 | 865 | 6,249,389 | 242,223 | 74,121 | 86 |
| 1900 | 854 | 6,055,365 | 229,435 | 73,592 | 86 |
| 1899 | 528 | 3,777,842 | 147,221 | 45,449 | 86 |
| 1898 | 488 | 3,486,426 | 125,906 | 42,867 | 88 |
| 1897 | 374 | 2,621,506 | 110,273 | 36,421 | 97 |
| 1896 | 299 | 2,171,227 | 81,081 | 25,426 | 85 |
| 1895 | 250 | 1,774,871 | 72,721 | 23,183 | 93 |
| 1894 | 183 | 1,261,727 | 50,306 | 17,171 | 94 |
| 1893 | 120 | 848,636 | 34,511 | 11,553 | 96 |
| 1892 | 94 | 667,504 | 26,747 | 8,805 | 94 |
| 1891 AND PRIOR | 264 | 1,805,290 | 79,812 | 27,239 | 103 |
| TOTALS | 44,414 | $330,107,637 | $13,573,541 | $3,713,936 | $ 84 |

# TABLE 4
# Homeowners Property Tax Assistance Statistics
## MAJOR SOURCE OF HOUSEHOLD INCOME
## 1988 Calendar Year

| HOUSEHOLD INCOME CLASS | NO. OF CLAIMANTS | HOUSEHOLD INCOME | SOC. SECURITY INCOME | | INTEREST & DIVIDENDS | | PENSIONS & ANNUITIES | |
|---|---|---|---|---|---|---|---|---|
| | | | NUMBER | AMOUNT | NUMBER | AMOUNT | NUMBER | AMOUNT |
| NOT MORE THAN $1,000 | 58 | $ −135,402 | 29 | $ 150,901 | 43 | $ 56,018 | 4 | $ 5,871 |
| $ 1,001 – 2,000 ............ | 94 | 144,529 | 30 | 63,102 | 50 | 47,860 | 14 | 18,601 |
| 2,001 – 3,000 ............ | 258 | 663,349 | 202 | 512,090 | 123 | 98,674 | 20 | 30,421 |
| 3,001 – 4,000 ............ | 860 | 3,068,117 | 731 | 2,268,759 | 423 | 388,431 | 109 | 162,246 |
| 4,001 – 5,000 ............ | 1,875 | 8,574,456 | 1,720 | 6,745,255 | 918 | 795,796 | 295 | 450,376 |
| 5,001 – 6,000 ............ | 4,231 | 23,508,894 | 3,967 | 18,721,762 | 2,205 | 1,970,723 | 842 | 1,197,546 |
| 6,001 – 7,000 ............ | 13,300 | 88,919,970 | 11,593 | 59,759,517 | 4,330 | 3,965,480 | 2,145 | 3,457,734 |
| 7,001 – 8,000 ............ | 10,002 | 73,797,233 | 9,468 | 51,878,718 | 4,658 | 5,592,048 | 2,296 | 4,138,218 |
| 8,001 – 9,000 ............ | 5,110 | 43,284,005 | 4,884 | 30,042,745 | 3,570 | 6,217,521 | 1,726 | 4,042,430 |
| 9,001 – 10,000 ............ | 3,844 | 36,446,710 | 3,675 | 23,318,257 | 2,866 | 5,969,758 | 1,609 | 4,499,303 |
| 10,001 – 11,000 ............ | 2,923 | 30,604,700 | 2,792 | 18,597,495 | 2,211 | 5,254,158 | 1,363 | 4,261,121 |
| 11,001 – 12,000 ............ | 1,859 | 21,231,076 | 1,768 | 12,309,685 | 1,367 | 3,480,728 | 963 | 3,282,445 |
| TOTALS .................... | 44,414 | $330,107,637 | 40,859 | $224,368,286 | 22,764 | $33,837,195 | 11,386 | $25,546,312 |

| HOUSEHOLD INCOME CLASS | PUBLIC ASSISTANCE | | NET RENTAL INCOME | | NET BUSINESS INCOME | | OTHER INCOME* | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT | NUMBER | AMOUNT | NUMBER | AMOUNT | NUMBER | AMOUNT |
| NOT MORE THAN $1,000 | 0 | $ 0 | 13 | $ −88,211 | 20 | $−279,661 | 8 | $ 1,737 |
| $ 1,001 – 2,000 ............ | 10 | 14,782 | 9 | −27,747 | 4 | −16,508 | 22 | 44,439 |
| 2,001 – 3,000 ............ | 14 | 25,974 | 17 | −20,228 | 7 | −18,389 | 45 | 33,738 |
| 3,001 – 4,000 ............ | 64 | 152,259 | 48 | −10,481 | 21 | −14,812 | 118 | 114,025 |
| 4,001 – 5,000 ............ | 119 | 272,690 | 103 | 51,006 | 22 | −7,389 | 212 | 238,873 |
| 5,001 – 6,000 ............ | 409 | 1,032,909 | 168 | 159,237 | 33 | 304 | 342 | 385,528 |
| 6,001 – 7,000 ............ | 6,563 | 20,556,513 | 295 | 300,836 | 45 | 2,772 | 670 | 801,696 |
| 7,001 – 8,000 ............ | 3,905 | 10,519,634 | 283 | 422,588 | 70 | 20,298 | 759 | 1,076,807 |
| 8,001 – 9,000 ............ | 306 | 1,015,481 | 260 | 493,169 | 68 | 69,365 | 663 | 1,171,414 |
| 9,001 – 10,000 ............ | 194 | 606,632 | 178 | 385,674 | 63 | 84,769 | 602 | 1,251,824 |
| 10,001 – 11,000 ............ | 126 | 423,821 | 141 | 294,326 | 46 | 59,481 | 538 | 1,361,515 |
| 11,001 – 12,000 ............ | 152 | 553,531 | 65 | 152,591 | 32 | 41,968 | 358 | 992,605 |
| TOTALS .................... | 11,862 | $35,174,226 | 1,580 | $2,112,760 | 430 | $−57,802 | 4,337 | $7,470,727 |

* OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER $300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

# TABLE 5
## Renters Property Tax Assistance Statistics
## COMPARISON BY CALENDAR YEAR
## 1977-88 Calendar Years

| CALENDAR YEAR | NUMBER OF CLAIMANTS | TOTAL HOUSEHOLD INCOME | AMOUNT OF ASSISTANCE | |
|---|---|---|---|---|
| | | | TOTAL | AVERAGE |
| 1977 | 90,405 | $ 315,103,519 | $ 6,762,803 | $ 75 |
| 1978 | 78,672 | 284,735,734 | 5,239,948 | 67 |
| 1979 | 261,449 | 1,306,548,302 | 44,795,652 | 171 |
| 1980 | 288,722 | 1,504,574,372 | 48,188,422 | 167 |
| 1981 | 290,799 | 1,626,981,425 | 45,328,102 | 156 |
| 1982 | 281,382 | 1,644,192,035 | 41,397,072 | 147 |
| 1983 | 255,187 | 1,544,444,929 | 35,351,121 | 139 |
| 1984 | 241,974 | 1,488,514,976 | 32,397,065 | 134 |
| 1985 | 224,883 | 1,425,335,413 | 28,274,851 | 126 |
| 1986 | 206,841 | 1,349,301,634 | 23,966,340 | 116 |
| 1987 | 193,972 | 1,303,394,681 | 20,594,827 | 106 |
| 1988 | 178,417 | 1,235,280,627 | 17,340,891 | 97 |

# TABLE 6
## Renters Property Tax Assistance Statistics
## COMPARISON BY SIZE OF HOUSEHOLD INCOME
## 1988 Calendar Year

| HOUSEHOLD INCOME CLASS | NUMBER OF CLAIMANTS | HOUSEHOLD INCOME | PROPERTY TAX PAID** | AMOUNT OF ASSISTANCE | AVERAGE ASSISTANCE |
|---|---|---|---|---|---|
| NOT MORE THAN $1,000 | 157 | $ 22,528 | $ 39,250 | $ 35,920 | $229 |
| $ 1,001 - 1,200 | 107 | 119,894 | 26,750 | 22,740 | 213 |
| 1,201 - 1,400 | 84 | 109,127 | 21,000 | 16,900 | 201 |
| 1,401 - 1,600 | 92 | 138,510 | 23,000 | 20,080 | 218 |
| 1,601 - 1,800 | 159 | 272,806 | 39,750 | 35,200 | 221 |
| 1,801 - 2,000 | 175 | 335,835 | 43,750 | 38,000 | 217 |
| 2,001 - 2,200 | 234 | 492,040 | 58,500 | 53,500 | 229 |
| 2,201 - 2,400 | 421 | 977,747 | 105,250 | 96,520 | 229 |
| 2,401 - 2,600 | 483 | 1,205,883 | 120,750 | 110,441 | 229 |
| 2,601 - 2,800 | 516 | 1,400,036 | 129,000 | 118,501 | 230 |
| 2,801 - 3,000 | 899 | 2,641,614 | 224,750 | 209,041 | 233 |
| 3,001 - 3,200 | 665 | 2,059,593 | 166,250 | 145,853 | 219 |
| 3,201 - 3,400 | 825 | 2,737,050 | 206,250 | 182,460 | 221 |
| 3,401 - 3,600 | 726 | 2,550,833 | 181,500 | 157,795 | 217 |
| 3,601 - 3,800 | 813 | 3,013,657 | 203,250 | 175,042 | 215 |
| 3,801 - 4,000 | 838 | 3,276,055 | 209,500 | 175,224 | 209 |
| 4,001 - 4,200 | 1,006 | 4,134,891 | 251,500 | 206,636 | 205 |
| 4,201 - 4,400 | 988 | 4,256,381 | 247,000 | 200,190 | 203 |
| 4,401 - 4,600 | 1,223 | 5,515,579 | 305,750 | 239,637 | 196 |
| 4,601 - 4,800 | 1,305 | 6,159,371 | 326,250 | 250,495 | 192 |
| 4,801 - 5,000 | 1,445 | 7,096,995 | 361,250 | 270,663 | 187 |
| 5,001 - 5,200 | 1,843 | 9,403,822 | 460,750 | 331,159 | 180 |
| 5,201 - 5,400 | 2,571 | 13,669,956 | 642,750 | 437,103 | 170 |
| 5,401 - 5,600 | 2,543 | 14,003,909 | 635,750 | 409,426 | 161 |
| 5,601 - 5,800 | 2,665 | 15,206,563 | 666,250 | 402,639 | 151 |
| 5,801 - 6,000 | 3,110 | 18,415,839 | 777,500 | 438,439 | 141 |
| 6,001 - 6,200 | 3,454 | 21,090,346 | 863,500 | 454,182 | 153 |
| 6,201 - 6,400 | 6,411 | 40,464,806 | 1,602,750 | 780,383 | 122 |
| 6,401 - 6,600 | 5,923 | 38,591,631 | 1,480,750 | 662,731 | 112 |
| 6,601 - 6,800 | 27,762 | 186,484,318 | 6,940,500 | 2,836,455 | 102 |
| 6,801 - 7,000 | 40,635 | 281,757,745 | 10,158,750 | 3,746,698 | 92 |
| 7,001 - 7,200 | 18,782 | 133,717,612 | 4,695,500 | 1,590,862 | 85 |
| 7,201 - 7,400 | 4,611 | 33,632,199 | 1,152,750 | 355,331 | 77 |
| 7,401 - 7,600 | 10,235 | 77,078,865 | 2,558,750 | 713,054 | 70 |
| 7,601 - 7,800 | 7,227 | 55,700,018 | 1,806,750 | 448,994 | 62 |
| 7,801 - 8,000 | 6,782 | 53,354,296 | 1,695,500 | 371,598 | 55 |
| 8,001 - 8,200 | 2,979 | 24,077,527 | 744,750 | 148,176 | 50 |
| 8,201 - 8,400 | 1,916 | 15,906,837 | 479,000 | 85,895 | 45 |
| 8,401 - 8,600 | 1,609 | 13,675,454 | 402,250 | 64,027 | 40 |
| 8,601 - 8,800 | 1,537 | 13,372,907 | 384,250 | 53,694 | 35 |
| 8,801 - 9,000 | 1,414 | 12,587,190 | 353,500 | 42,242 | 30 |
| 9,001 - 9,200 | 1,194 | 10,866,462 | 298,500 | 29,761 | 25 |
| 9,201 - 9,400 | 1,187 | 11,039,061 | 296,750 | 29,613 | 25 |
| 9,401 - 9,600 | 1,127 | 10,711,828 | 281,750 | 25,143 | 22 |
| 9,601 - 9,800 | 989 | 9,595,042 | 247,250 | 19,724 | 20 |
| 9,801 - 10,000 | 930 | 9,206,131 | 232,500 | 18,560 | 20 |
| 10,001 - 10,200 | 839 | 8,476,212 | 209,750 | 14,678 | 17 |
| 10,201 - 10,400 | 739 | 7,611,678 | 184,750 | 12,869 | 17 |
| 10,401 - 10,600 | 740 | 7,767,899 | 185,000 | 12,078 | 16 |
| 10,601 - 10,800 | 646 | 6,913,775 | 161,500 | 9,675 | 15 |
| 10,801 - 11,000 | 606 | 6,608,585 | 151,500 | 9,082 | 15 |
| 11,001 - 11,200 | 528 | 5,859,040 | 132,000 | 6,602 | 13 |
| 11,201 - 11,400 | 523 | 5,911,234 | 130,750 | 6,526 | 12 |
| 11,401 - 11,600 | 471 | 5,415,707 | 117,750 | 5,359 | 11 |
| 11,601 - 11,800 | 377 | 4,411,254 | 94,250 | 3,779 | 10 |
| 11,801 - 12,000 | 351 | 4,178,454 | 87,750 | 3,514 | 10 |
| TOTALS | 178,417 | $1,235,280,627 | $44,604,250 | $17,340,889 | $ 97 |

## TABLE 7
## Renters Property Tax Assistance Statistics
## COMPARISON BY YEAR OF BIRTH
## 1988 Calendar Year

| YEAR OF BIRTH | NUMBER OF CLAIMANTS | HOUSEHOLD INCOME | PROPERTY TAX PAID** | AMOUNT OF ASSISTANCE | AVERAGE ASSISTANCE |
|---|---|---|---|---|---|
| 1940 AND AFTER | 27,568 | $ 187,988,610 | $ 6,892,000 | $ 2,665,518 | $ 97 |
| 1935 TO 1939 | 6,473 | 43,921,598 | 1,618,250 | 641,596 | 99 |
| 1930 TO 1934 | 8,468 | 57,361,372 | 2,117,000 | 850,234 | 100 |
| 1925 TO 1929 | 12,268 | 82,939,021 | 3,067,000 | 1,245,438 | 102 |
| 1920 TO 1924 | 23,710 | 160,366,319 | 5,927,500 | 2,456,975 | 104 |
| 1919 | 5,417 | 37,863,194 | 1,354,250 | 518,226 | 96 |
| 1918 | 5,482 | 38,086,725 | 1,370,500 | 532,814 | 97 |
| 1917 | 5,588 | 39,313,391 | 1,397,000 | 527,713 | 94 |
| 1916 | 5,833 | 41,197,809 | 1,458,250 | 547,448 | 94 |
| 1915 | 5,850 | 41,053,404 | 1,462,500 | 556,364 | 95 |
| 1914 | 6,387 | 45,044,573 | 1,596,750 | 601,440 | 94 |
| 1913 | 5,813 | 41,190,444 | 1,453,250 | 539,958 | 93 |
| 1912 | 6,246 | 44,257,024 | 1,561,500 | 582,684 | 93 |
| 1911 | 5,434 | 38,746,141 | 1,358,500 | 497,704 | 92 |
| 1910 | 5,499 | 39,290,606 | 1,374,750 | 501,316 | 91 |
| 1909 | 5,048 | 35,938,386 | 1,262,000 | 464,439 | 92 |
| 1908 | 4,705 | 33,557,318 | 1,176,250 | 433,714 | 92 |
| 1907 | 4,367 | 31,050,472 | 1,091,750 | 403,685 | 92 |
| 1906 | 3,910 | 27,763,417 | 977,500 | 363,071 | 93 |
| 1905 | 3,613 | 25,525,767 | 903,250 | 338,066 | 94 |
| 1904 | 3,170 | 22,318,006 | 792,500 | 300,107 | 95 |
| 1903 | 2,842 | 19,971,749 | 710,500 | 270,555 | 95 |
| 1902 | 2,546 | 17,852,351 | 636,500 | 244,769 | 96 |
| 1901 | 2,078 | 14,481,467 | 519,500 | 202,834 | 98 |
| 1900 | 1,972 | 13,633,042 | 493,000 | 196,454 | 100 |
| 1899 | 1,312 | 8,927,724 | 328,000 | 135,698 | 103 |
| 1898 | 1,190 | 8,181,834 | 297,500 | 119,623 | 101 |
| 1897 | 871 | 6,008,910 | 217,750 | 87,557 | 101 |
| 1896 | 773 | 5,162,571 | 193,250 | 82,783 | 107 |
| 1895 | 576 | 3,855,922 | 144,000 | 61,285 | 106 |
| 1894 | 424 | 2,803,371 | 106,000 | 46,890 | 111 |
| 1893 | 318 | 2,053,723 | 79,500 | 36,640 | 115 |
| 1892 | 228 | 1,475,828 | 57,000 | 25,879 | 114 |
| 1891 AND PRIOR | 2,438 | 16,098,538 | 609,500 | 261,416 | 107 |
| TOTALS | 178,417 | $1,235,280,627 | $44,604,250 | $17,340,893 | $ 97 |

** $250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

## TABLE 8
## Renters Property Tax Assistance Statistics
## MAJOR SOURCE OF HOUSEHOLD INCOME
## 1988 Calendar Year

| HOUSEHOLD INCOME CLASS | NO. OF CLAIMANTS | HOUSEHOLD INCOME | SOC. SECURITY INCOME | | INTEREST & DIVIDENDS | | PENSIONS & ANNUITIES | |
|---|---|---|---|---|---|---|---|---|
| | | | NUMBER | AMOUNT | NUMBER | AMOUNT | NUMBER | AMOUNT |
| NOT MORE THAN $1,000 | 154 | $ 19,528 | 17 | $ 33,213 | 21 | $ 17,397 | 4 | $ 3,414 |
| $ 1,001 - 2,000............ | 604 | 947,172 | 219 | 391,578 | 112 | 62,236 | 39 | 50,326 |
| 2,001 - 3,000............ | 2,270 | 5,852,512 | 1,264 | 3,130,614 | 340 | 132,549 | 67 | 102,687 |
| 3,001 - 4,000............ | 4,122 | 14,359,188 | 2,346 | 7,590,162 | 737 | 337,234 | 229 | 410,198 |
| 4,001 - 5,000............ | 5,917 | 26,870,217 | 4,300 | 17,152,691 | 1,381 | 892,240 | 512 | 843,244 |
| 5,001 - 6,000............ | 12,403 | 68,633,797 | 8,575 | 39,704,132 | 2,796 | 2,029,760 | 1,647 | 3,329,318 |
| 6,001 - 7,000............ | 84,360 | 569,195,086 | 47,350 | 228,265,434 | 7,625 | 6,122,977 | 7,208 | 13,231,137 |
| 7,001 - 8,000............ | 47,847 | 354,927,496 | 34,634 | 175,246,327 | 8,130 | 6,915,198 | 6,523 | 12,615,512 |
| 8,001 - 9,000............ | 9,435 | 79,415,915 | 8,274 | 49,967,555 | 4,034 | 5,815,462 | 3,009 | 7,579,176 |
| 9,001 - 10,000............ | 5,459 | 51,694,524 | 4,879 | 31,346,011 | 2,746 | 5,068,784 | 2,320 | 7,177,125 |
| 10,001 - 11,000............ | 3,569 | 37,355,149 | 3,191 | 21,210,568 | 2,011 | 4,460,490 | 1,637 | 5,601,474 |
| 11,001 - 12,000............ | 2,277 | 26,010,043 | 2,023 | 14,092,445 | 1,171 | 2,793,366 | 1,145 | 4,498,831 |
| TOTALS.................... | 178,417 | $1,235,280,627 | 117,072 | $588,130,730 | 31,104 | $34,647,693 | 24,340 | $55,442,442 |

| HOUSEHOLD INCOME CLASS | PUBLIC ASSISTANCE | | NET RENTAL INCOME | | NET BUSINESS INCOME | | OTHER INCOME* | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER | AMOUNT | NUMBER | AMOUNT | NUMBER | AMOUNT | NUMBER | AMOUNT |
| NOT MORE THAN $1,000 | 12 | $ 10,971 | 2 | $ -7,776 | 10 | $-48,834 | 22 | $ 10,466 |
| $ 1,001 - 2,000............ | 264 | 413,314 | 3 | 4,260 | 5 | -11,108 | 130 | 33,566 |
| 2,001 - 3,000............ | 759 | 1,825,289 | 7 | 3,456 | 9 | -7,215 | 387 | 633,371 |
| 3,001 - 4,000............ | 1,520 | 4,517,130 | 10 | 8,279 | 9 | 2,120 | 654 | 1,440,165 |
| 4,001 - 5,000............ | 1,996 | 6,845,289 | 24 | 29,888 | 22 | -3,268 | 586 | 1,004,273 |
| 5,001 - 6,000............ | 5,489 | 21,983,395 | 29 | 39,616 | 23 | 4,657 | 850 | 1,420,243 |
| 6,001 - 7,000............ | 68,109 | 317,409,079 | 191 | 417,846 | 46 | 35,857 | 2,037 | 3,527,461 |
| 7,001 - 8,000............ | 35,078 | 155,637,769 | 140 | 278,947 | 42 | 32,827 | 2,580 | 3,864,778 |
| 8,001 - 9,000............ | 2,737 | 1[illegible]60,950 | 40 | 56,671 | 48 | 64,268 | 1,638 | 3,165,006 |
| 9,001 - 10,000............ | 941 | 4,479,142 | 29 | 69,062 | 30 | 55,951 | 1,041 | 3,007,259 |
| 10,001 - 11,000............ | 555 | 3,074,743 | 16 | 22,989 | 25 | 51,261 | 692 | 2,371,904 |
| 11,001 - 12,000............ | 400 | 2,411,920 | 15 | 26,200 | 14 | 18,735 | 467 | 1,711,115 |
| TOTALS.................... | 117,860 | $531,068,991 | 506 | $949,438 | 283 | $195,251 | 11,084 | $22,189,607 |

* OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER $300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

# TABLE 9
## Homeowners-Renters Property Tax Assistance Statistics
## TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
## 1988 Calendar Year

| HOUSEHOLD INCOME CLASS | HOMEOWNERS | | | RENTERS | | |
|---|---|---|---|---|---|---|
| | SENIOR CITIZENS (AGE 62 OR OLDER) | BLIND AND DISABLED | TOTAL | SENIOR CITIZENS (AGE 62 OR OLDER) | BLIND AND DISABLED | TOTAL |
| NOT MORE THAN $1,000 | 52 | 6 | 58 | 86 | 71 | 157 |
| $ 1,001 - 1,200 .......... | 13 | 1 | 14 | 58 | 49 | 107 |
| 1,201 - 1,400 .......... | 10 | 5 | 15 | 49 | 35 | 84 |
| 1,401 - 1,600 .......... | 18 | 5 | 23 | 55 | 37 | 92 |
| 1,601 - 1,800 .......... | 21 | 1 | 22 | 109 | 50 | 159 |
| 1,801 - 2,000 .......... | 20 | 2 | 22 | 109 | 66 | 175 |
| 2,001 - 2,200 .......... | 34 | 2 | 36 | 171 | 63 | 234 |
| 2,201 - 2,400 .......... | 42 | 1 | 43 | 305 | 116 | 421 |
| 2,401 - 2,600 .......... | 38 | 6 | 44 | 348 | 135 | 483 |
| 2,601 - 2,800 .......... | 53 | 4 | 57 | 334 | 182 | 516 |
| 2,801 - 3,000 .......... | 86 | 11 | 97 | 485 | 414 | 899 |
| 3,001 - 3,200 .......... | 107 | 9 | 116 | 380 | 285 | 665 |
| 3,201 - 3,400 .......... | 138 | 6 | 144 | 508 | 317 | 825 |
| 3,401 - 3,600 .......... | 140 | 6 | 146 | 507 | 219 | 726 |
| 3,601 - 3,800 .......... | 172 | 12 | 184 | 538 | 275 | 813 |
| 3,801 - 4,000 .......... | 245 | 7 | 252 | 622 | 216 | 838 |
| 4,001 - 4,200 .......... | 265 | 13 | 278 | 745 | 261 | 1,006 |
| 4,201 - 4,400 .......... | 269 | 15 | 284 | 735 | 253 | 988 |
| 4,401 - 4,600 .......... | 351 | 20 | 371 | 852 | 371 | 1,223 |
| 4,601 - 4,800 .......... | 416 | 17 | 433 | 978 | 327 | 1,305 |
| 4,801 - 5,000 .......... | 498 | 24 | 522 | 1,106 | 339 | 1,445 |
| 5,001 - 5,200 .......... | 583 | 38 | 621 | 1,340 | 503 | 1,843 |
| 5,201 - 5,400 .......... | 677 | 34 | 711 | 1,723 | 848 | 2,571 |
| 5,401 - 5,600 .......... | 809 | 30 | 839 | 1,778 | 765 | 2,543 |
| 5,601 - 5,800 .......... | 959 | 39 | 998 | 1,941 | 724 | 2,665 |
| 5,801 - 6,000 .......... | 1,066 | 52 | 1,118 | 2,355 | 755 | 3,110 |
| 6,001 - 6,200 .......... | 1,104 | 71 | 1,175 | 2,569 | 885 | 3,454 |
| 6,201 - 6,400 .......... | 1,390 | 88 | 1,478 | 4,587 | 1,824 | 6,411 |
| 6,401 - 6,600 .......... | 1,610 | 131 | 1,741 | 4,160 | 1,763 | 5,923 |
| 6,601 - 6,800 .......... | 2,115 | 522 | 2,637 | 14,355 | 13,407 | 27,762 |
| 6,801 - 7,000 .......... | 5,550 | 688 | 6,238 | 29,631 | 11,004 | 40,635 |
| 7,001 - 7,200 .......... | 4,037 | 299 | 4,336 | 15,096 | 3,686 | 18,782 |
| 7,201 - 7,400 .......... | 1,521 | 65 | 1,586 | 3,453 | 1,158 | 4,611 |
| 7,401 - 7,600 .......... | 1,298 | 81 | 1,379 | 3,941 | 6,294 | 10,235 |
| 7,601 - 7,800 .......... | 1,326 | 93 | 1,419 | 3,980 | 3,247 | 7,227 |
| 7,801 - 8,000 .......... | 1,196 | 63 | 1,259 | 3,769 | 3,013 | 6,782 |
| 8,001 - 8,200 .......... | 1,120 | 59 | 1,179 | 2,097 | 882 | 2,979 |
| 8,201 - 8,400 .......... | 1,046 | 48 | 1,094 | 1,537 | 379 | 1,916 |
| 8,401 - 8,600 .......... | 949 | 34 | 983 | 1,317 | 292 | 1,609 |
| 8,601 - 8,800 .......... | 924 | 55 | 979 | 1,229 | 308 | 1,537 |
| 8,801 - 9,000 .......... | 834 | 46 | 880 | 1,198 | 216 | 1,414 |
| 9,001 - 9,200 .......... | 799 | 30 | 829 | 1,014 | 180 | 1,194 |
| 9,201 - 9,400 .......... | 791 | 37 | 828 | 1,020 | 167 | 1,187 |
| 9,401 - 9,600 .......... | 719 | 33 | 752 | 986 | 141 | 1,127 |
| 9,601 - 9,800 .......... | 685 | 32 | 717 | 864 | 125 | 989 |
| 9,801 - 10,000 .......... | 686 | 25 | 711 | 792 | 138 | 930 |
| 10,001 - 10,200 .......... | 616 | 23 | 639 | 749 | 90 | 839 |
| 10,201 - 10,400 .......... | 611 | 25 | 636 | 684 | 55 | 739 |
| 10,401 - 10,600 .......... | 594 | 16 | 610 | 661 | 79 | 740 |
| 10,601 - 10,800 .......... | 527 | 20 | 547 | 581 | 65 | 646 |
| 10,801 - 11,000 .......... | 471 | 17 | 488 | 550 | 56 | 606 |
| 11,001 - 11,200 .......... | 417 | 23 | 440 | 484 | 44 | 528 |
| 11,201 - 11,400 .......... | 453 | 18 | 471 | 470 | 53 | 523 |
| 11,401 - 11,600 .......... | 337 | 13 | 350 | 430 | 41 | 471 |
| 11,601 - 11,800 .......... | 314 | 12 | 326 | 346 | 31 | 377 |
| 11,801 - 12,000 .......... | 243 | 16 | 259 | 324 | 27 | 351 |
| TOTALS .................. | 41,365 | 3,049 | 44,414 | 121,091 | 57,326 | 178,417 |